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

ORIGINAL
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SSU
Southern States Utilities

BEFORE THE

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 950495 - WS

APPLICATION FOR A GENERAL RATE INCREASE

VOLUME III
BOOK 5 OF 6

MINIMUM FILING REQUIREMENTS
SCHEDULES A & B

Containing

WATER RATE BASE & OPERATING INCOME

HISTORICAL YEAR ENDED 12/31/94

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

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FPSC-RECORDS/REPORTING

SOUTHERN STATES UTILITIES, INC.
DOCKET NO. 950495-WS
VOLUME III, BOOK 5 OF 6
MINIMUM FILING REQUIREMENTS

1994 SCHEDULES A & B
WATER RATE BASE (A) and OPERATING INCOME (B)

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Skycrest
St. Johns Highlands
Stone Mountain
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Tropical Park
University Shores
Venetian Village
Welaka/Saratoga Harbour
Westmont
Windsong
Woodmere
Wootens
Zephyr Shores

SCHEDULE OF WATER RATE BASE - 1994
SUMMARY

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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

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

	(1)	(2)	(3)	(4)	(5)
		1994 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	136,012,269	0	136,012,269	A-5 (W)
2	*Utility Land & Land Rights*	3,629,729	0	3,629,729	A-5 (W)
3	Non-Used and Useful	(13,572,556)	0	(13,572,556)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(33,898,866)	0	(33,898,866)	A-9 (W)
6	CIAC	(37,527,090)	0	(37,527,090)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	(461,214)	(461,214)	A-12 (W)
8	Accumulated Amortization of CIAC	8,110,689	0	8,110,689	A-14 (W)
9	Acquisition Adjustments	(64,578)	0	(64,578)	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	26,256	0	26,256	A-20 (W)
11	Advances for Construction	(3,073,997)	0	(3,073,997)	A-16 (W)
12	Unfunded Post-Retirement Benefits	(256,132)	0	(256,132)	Vol. II
13	Deferred Taxes	2,794,548	0	2,794,548	C-6 (W)
14	Working Capital Allowance	1,745,506	3,048	1,748,554	A-17 (W)
15	Other	1,321,489	0	1,321,489	A-21(W)
16	**TOTAL WATER RATE BASE**	65,247,267	(458,166)	64,789,101	

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1994

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**A. UTILITY PLANT IN SERVICE:**			A-5 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6				
7		0	0	
8	**B. UTILITY LAND & LAND RIGHTS:**			A-5 (W)
9	1.	0	0	
10				
11	2.	0	0	
12				
13				
14		0	0	
15	**C. NON-USED AND USEFUL:**			A-7 (W)
16	1.	0	0	
17				
18	2.	0	0	
19				
20				
21		0	0	
22	**D. CONSTRUCTION WORK IN PROGRESS:**			
23	1.	0	0	
24				
25	2.	0	0	
26				
27				
28		0	0	
29	**E. ACCUMULATED DEPRECIATION:**			A-9 (W)
30	1.	0	0	
31				
32	2.	0	0	
33				
34				
35		0	0	
36	**F. CIAC:**			A-12 (W)
37	1. FPSC Margin Reserve	(922,424)	(461,214)	
38				
39	2.	0	0	
40				
41				
42		(922,424)	(461,214)	
43				
44	**SUBTOTAL**	(922,424)	(461,214)	

5/28/95 2:33 PM A03W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1994

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**G. ACCUMULATED AMORTIZATION OF CIAC**			A-14 (W)
2	1.	0	0	
3				
4	2.	0	0	
5		0	0	
6				
7	**H. ACQUISITION ADJUSTMENT**			A-20 (W)
8	1.	0	0	
9				
10	2.	0	0	
11		0	0	
12				
13	**I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS**			A-20 (W)
14	1.	0	0	
15				
16	2.	0	0	
17		0	0	
18				
19	**J. ADVANCES FOR CONSTRUCTION**			A-16 (W)
20	1.	0	0	
21				
22	2.	0	0	
23		0	0	
24				
25	**K. DEFERRED TAXES**			C-6 (W)
26	1.	0	0	
27				
28	2.	0	0	
29		0	0	
30				
31	**L. WORKING CAPITAL ALLOWANCE**			A-17 (W)
32	1. One-eighth of Marco Shores Purchased water Adjustment	3,048	3,048	
33				
34	2.	0	0	
35		3,048	3,048	
36				
37	**M. OTHER**			A-21 (W)
38	1.	0	0	
39				
40	2.	0	0	
41		0	0	
42				
43				
44	**TOTAL WATER RATE BASE ADJUSTMENTS**	(919,376)	(458,166)	

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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

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

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

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Description		(2) Water Plant In Service Year-End Balances
1	**12/31/90 Balance**		1,131,173
2	**Balance per order 12/31/90 (Deep Creek) and 09/30/91 (Lehigh)**		13,823,554
3	Utility Adjustments to ordered balance (1)		0
4	1991 Additions		73,289
5	1991 Retirements		19,404
6	1991 Adjustments		0
7	1991 Net Additions		53,885
8	**12/31/91 Balance**		15,008,612
9	**Balance per order 12/31/91(Uniform Plants) and 04/30/92 (Marco Island)**		105,147,423
10	Utility Adjustments to ordered balance (1)		(74,195)
11	1992 Additions		1,711,176
12	1992 Retirements		260,267
13	1992 Adjustments		0
14	1992 Net Additions		1,450,909
15	**12/31/92 Balance**		121,532,749
16	**Balance per order 12/31/92**		0
17	Utility Adjustments to ordered balance (1)		0
18	1993 Additions		7,135,099
19	1993 Retirements		260,162
20	1993 Adjustments	General Plant Allocation True-up	1,796,550
21	1993 Net Additions		8,671,486
22	**12/31/93 Balance**		130,204,235
23	**Balance per order 12/31/93**		0
24	Utility Adjustments to ordered balance (1)		0
25	1994 Additions		19,317,835
26	1994 Retirements		442,321
27	1994 Adjustments		0
28	1994 Net Additions		18,875,514
29	**12/31/94 Balance**		149,079,749
30	**Balance per order 12/31/94**		0
31	Utility Adjustments to ordered balance (1)		0
32	1995 Additions		0
33	1995 Retirements		0
34	1995 Adjustments		0
35	1995 Net Additions		0
36	**12/31/95 Balance**		0
37	**Balance per order 12/31/95**		0
38	Utility Adjustments to ordered balance (1)		0
39	1996 Additions		0
40	1996 Retirements		0
41	1996 Adjustments		0
42	1996 Net Additions		0
43	**12/31/96 Balance**		0

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

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1994
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
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-5 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

Line No.	(1) Account No. and Name	(2) 1994 PLANT IN SERVICE Balance Per Books 12/31/93	(3) Net Additions 12/31/93 - 12/31/94 Gross	(4) Retirements	(5) Net	(6) Balance Per Books 12/31/94	(7) Utility Adjustments	(8) Adjusted Balance 12/31/94	(9) 1994 AVERAGE BALANCE Balance Per Books	(10) Utility Adjustments	(11) Adjusted Utility Balance
1	**INTANGIBLE PLANT**										
2	301.1 Organization	102,474	0	0	0	102,474	0	102,474	102,474	0	102,474
3	302.1 Franchises	271,529	501	0	501	272,030	0	272,030	271,779	0	271,779
4	339.1 Other Plant & Miscellaneous	91,360	1	0	1	91,361	0	91,361	91,360	0	91,360
5	**SOURCE OF SUPPLY & PUMPING**										
6	303.2 Land & Land Rights	825,149	4,401,852	0	4,401,852	5,227,001	0	5,227,001	3,026,075	0	3,026,075
7	304.2 Structures & Improvements	2,706,479	(256,717)	0	(256,717)	2,449,762	0	2,449,762	2,578,121	0	2,578,121
8	305.2 Collecting & Impounding reservoirs	439,408	(2,899)	0	(2,899)	436,509	0	436,509	437,959	0	437,959
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	3,296,961	808,487	0	808,487	4,105,448	0	4,105,448	3,701,204	0	3,701,204
11	308.2 Infiltration Galleries & Tunnels	264,911	0	0	0	264,911	0	264,911	264,911	0	264,911
12	309.2 Supply Mains	7,549,694	122,854	0	122,854	7,672,548	0	7,672,548	7,611,122	0	7,611,122
13	310.2 Power Generation Equipment	1,656,609	410,820	(10,250)	400,570	2,057,179	0	2,057,179	1,856,893	0	1,856,893
14	311.2 Pumping Equipment	8,914,835	588,179	(13,340)	574,839	9,489,674	0	9,489,674	9,202,254	0	9,202,254
15	339.2 Other Plant & Miscellaneous	70,258	0	0	0	70,258	0	70,258	70,258	0	70,258
16	**WATER TREATMENT PLANT**										
17	303.3 Land & Land Rights	319,100	(13,537)	(5,008)	(18,544)	300,556	0	300,556	309,827	0	309,827
18	304.3 Structures & Improvements	5,061,394	451,452	(881)	450,571	5,511,965	0	5,511,965	5,286,680	0	5,286,680
19	320.3 Water Treatment Equipment	14,949,447	3,495,055	(5,000)	3,490,055	18,439,502	0	18,439,502	16,694,476	0	16,694,476
20	321.3 Permeators	1,516,170	21,205	0	21,205	1,537,375	0	1,537,375	1,526,772	0	1,526,772
21	339.3 Other Plant & Miscellaneous	56,934	1,027	0	1,027	57,961	0	57,961	57,448	0	57,448
22	**TRANSMISSION & DISTRIBUTION**										
23	303.4 Land & Land Rights	59,362	0	0	0	59,362	0	59,362	59,362	0	59,362
24	304.4 Structures & Improvements	149,443	3,467	0	3,467	152,910	0	152,910	151,177	0	151,177
25	330.4 Distribution Reservoirs	5,916,625	1,031,083	(940)	1,030,143	6,946,768	0	6,946,768	6,431,696	0	6,431,696
26	331.4 Transmission & Distribution	50,519,412	4,243,252	(77,487)	4,165,765	54,685,177	0	54,685,177	52,602,294	0	52,602,294
27	333.4 Services	8,602,164	929,621	0	929,621	9,531,785	0	9,531,785	9,066,965	0	9,066,965
28	334.4 Meters & Meter Installation	6,019,178	332,474	0	332,474	6,351,652	0	6,351,652	6,185,421	0	6,185,421
29	335.4 Hydrants	2,109,784	236,958	0	236,958	2,346,742	0	2,346,742	2,228,265	0	2,228,265
30	339.4 Other Plant & Miscellaneous	113,241	7,102	0	7,102	120,343	0	120,343	116,792	0	116,792
31	**GENERAL PLANT**										
32	303.5 Land & Land Rights	234,463	(0)	0	(0)	234,463	0	234,463	234,465	0	234,465
33	304.5 Structures & Improvements	1,927,002	165,701	(2,391)	163,310	2,090,312	0	2,090,312	2,008,652	0	2,008,652
34	340.5 Office Furniture & Equipment	1,124,854	152,295	(1,799)	150,496	1,275,350	0	1,275,350	1,200,100	0	1,200,100
35	340.51 Computer Equipment	2,002,364	1,170,809	(31,111)	1,139,698	3,142,062	0	3,142,062	2,572,214	0	2,572,214
36	341.5 Transportation Equipment	1,775,663	413,150	(276,930)	136,220	1,911,883	0	1,911,883	1,843,783	0	1,843,783
37	342.5 Stores Equipment	12,741	8,020	0	8,020	20,760	0	20,760	16,756	0	16,756
38	343.5 Tools, Shop & Garage Equipment	551,886	162,813	0	162,813	714,699	0	714,699	633,291	0	633,291
39	344.5 Laboratory Equipment	87,345	115,531	0	115,531	202,875	0	202,875	145,112	0	145,112
40	345.5 Power Operated Equipment	581,417	143,343	(16,188)	127,155	708,572	0	708,572	644,991	0	644,991
41	346.5 Communication Equipment	226,258	97,116	(996)	96,120	322,378	0	322,378	274,313	0	274,313
42	347.5 Miscellaneous Equipment	93,595	76,820	0	76,820	170,415	0	170,415	132,008	0	132,008
43	348.5 Other Tangible Plant	4,727	0	0	0	4,727	0	4,727	4,726	0	4,726
44	**INTANGIBLE PLANT**	465,363	502	0	502	465,865	0	465,865	465,613	0	465,613
45	**SUPPLY & PUMPING**	25,724,304	6,072,576	(23,590)	6,048,986	31,773,290	0	31,773,290	28,748,797	0	28,748,797
46	**WATER TREATMENT PLANT**	21,903,045	3,955,203	(10,889)	3,944,314	25,847,359	0	25,847,359	23,875,203	0	23,875,203
47	**TRANSMISSION & DISTRIBUTION**	73,489,209	6,783,956	(78,427)	6,705,529	80,194,738	0	80,194,738	76,841,972	0	76,841,972
48	**GENERAL PLANT**	8,622,314	2,505,598	(329,415)	2,176,183	10,798,496	0	10,798,496	9,710,413	0	9,710,413
49	**TOTAL PLANT IN SERVICE**	130,204,235	19,317,835	(442,321)	18,875,514	149,079,749	0	149,079,749	139,641,998	0	139,641,998
50	**LAND & LAND RIGHTS**	1,438,074	4,388,315	(5,008)	4,383,307	5,821,382	0	5,821,382	3,629,729	0	3,629,729
51	**TOTAL PIS LESS LAND**	128,766,160	14,929,520	(437,313)	14,492,207	143,258,367	0	143,258,367	136,012,269	0	136,012,269

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1994
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/93	(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 12/31/94	(15) Net Additions	(16) Average Balance 1994
1	**INTANGIBLE PLANT**															
2	301.1 Organization	102,474	102,474	102,474	102,474	102,474	102,474	102,474	102,474	102,474	102,474	102,474	102,474	102,474	0	102,474
3	302.1 Franchises	271,529	271,529	271,529	271,529	271,529	272,030	272,030	272,030	272,030	272,030	272,030	272,030	272,030	501	271,779
4	339.1 Other Plant & Miscellaneous	91,360	91,360	91,360	91,360	91,361	91,361	91,361	91,361	91,361	91,361	91,361	91,361	91,361	1	91,360
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	825,149	825,149	825,230	823,230	823,197	827,001	827,001	827,001	827,001	827,001	827,001	827,001	5,227,001	4,401,852	3,026,075
7	304.2 Structures & Improvements	2,706,479	2,706,479	2,421,492	2,421,492	2,421,492	2,421,492	2,423,109	2,425,731	2,429,309	2,429,309	2,431,948	2,426,095	2,449,762	(256,717)	2,578,121
8	305.2 Collecting & Impounding reservoirs	439,408	439,408	439,408	439,408	436,843	436,676	436,676	436,676	436,676	436,676	436,676	436,509	436,509	(2,899)	437,959
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	3,296,961	3,270,739	3,285,456	3,285,456	3,285,456	3,180,700	3,182,151	3,183,772	3,193,369	3,195,619	3,266,808	3,256,129	4,105,448	808,487	3,701,204
11	308.2 Infiltration Galleries & Tunnels	264,911	264,911	264,911	264,911	264,911	264,911	264,911	264,911	264,911	264,911	264,911	264,911	264,911	0	264,911
12	309.2 Supply Mains	7,549,694	7,549,694	7,582,770	7,582,770	7,582,770	7,585,874	7,626,064	7,626,064	7,627,472	7,628,777	7,630,054	7,485,501	7,672,548	122,854	7,611,122
13	310.2 Power Generation Equipment	1,656,609	1,656,609	1,656,609	1,693,329	1,694,981	1,741,846	1,741,846	1,811,538	2,004,461	2,004,461	2,064,195	1,940,212	2,057,179	400,570	1,856,893
14	311.2 Pumping Equipment	8,914,835	8,948,849	9,063,716	9,062,716	9,064,526	9,171,932	9,192,097	9,242,596	9,341,978	9,366,790	9,403,762	9,364,320	9,489,674	574,839	9,202,254
15	339.2 Other Plant & Miscellaneous	70,258	70,258	70,258	70,258	70,258	70,258	70,258	70,258	70,258	70,258	70,258	70,258	70,258	0	70,258
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	319,100	319,100	319,100	314,092	314,092	313,499	313,499	313,499	313,499	313,499	313,499	300,556	300,556	(18,544)	309,827
18	304.3 Structures & Improvements	5,061,394	5,061,394	5,095,389	5,095,389	5,098,008	5,149,724	5,186,940	5,269,074	5,290,535	5,305,976	5,332,303	5,242,463	5,311,965	450,571	5,286,680
19	320.3 Water Treatment Equipment	14,949,447	14,949,447	15,059,549	15,185,932	15,244,589	15,154,004	16,446,259	16,537,274	16,559,686	16,605,148	16,867,672	16,669,953	18,439,502	3,490,055	16,694,476
20	321.3 Permeators	1,516,170	1,516,170	1,530,087	1,530,087	1,530,087	1,530,087	1,530,087	1,530,087	1,530,873	1,537,375	1,537,375	1,537,375	1,537,375	21,205	1,526,772
21	339.3 Other Plant & Miscellaneous	56,934	56,934	56,934	56,934	56,933	56,933	56,933	56,933	56,933	57,961	57,961	57,961	57,961	1,027	57,448
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	59,362	59,362	59,362	59,362	59,362	59,362	59,362	59,362	59,362	59,362	59,362	59,362	59,362	0	59,362
24	304.4 Structures & Improvements	149,443	149,443	149,443	149,443	149,443	149,443	149,443	152,910	152,910	152,910	152,910	152,910	152,910	3,467	151,177
25	330.4 Distribution Reservoirs	5,916,625	5,916,625	6,063,328	6,063,328	6,058,290	6,105,528	6,142,937	6,509,903	6,590,070	6,756,527	6,837,698	6,962,054	6,946,788	1,030,143	6,431,696
26	331.4 Transmission & Distribution	50,519,412	51,498,891	51,498,891	51,498,891	51,946,450	50,967,368	50,970,975	51,909,966	52,340,551	52,467,996	52,548,493	52,400,965	54,685,177	4,165,765	52,602,294
27	333.4 Services	8,602,164	8,602,164	8,602,164	8,631,221	8,601,602	8,501,602	8,503,695	8,701,348	8,792,221	8,792,269	8,770,773	8,881,567	9,531,795	929,621	9,068,985
28	334.4 Meters & Meter Installation	6,019,178	4,981,548	4,981,548	4,981,548	4,981,548	4,981,548	4,984,084	5,005,656	5,010,968	5,010,968	5,011,821	5,672,994	6,351,652	332,474	6,185,421
29	335.4 Hydrants	2,109,784	2,109,784	2,109,784	2,136,267	2,176,871	2,159,910	2,164,045	2,177,339	2,217,177	2,238,108	2,238,108	2,238,399	2,348,742	236,958	2,228,265
30	339.4 Other Plant & Miscellaneous	113,241	113,241	113,241	113,241	113,241	113,241	113,241	120,343	120,343	120,343	120,343	120,343	120,343	7,102	116,792
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	234,463	234,463	234,463	234,463	234,463	234,463	234,463	234,463	234,463	234,463	234,463	234,463	234,463	0	234,463
33	304.5 Structures & Improvements	1,927,002	1,927,002	1,927,005	1,926,663	1,926,651	1,931,995	1,935,375	1,941,595	1,966,101	1,984,367	1,992,973	1,987,514	2,090,312	163,310	2,008,652
34	340.5 Office Furniture & Equipment	1,124,854	1,124,854	1,124,856	1,124,599	1,126,461	1,129,533	1,132,640	1,136,357	1,161,032	1,177,820	1,185,730	1,180,713	1,275,350	150,496	1,200,100
35	340.51 Computer Equipment	2,002,364	2,002,364	2,002,364	1,997,932	2,010,775	2,034,398	2,058,290	2,102,230	2,269,964	2,399,027	2,459,834	2,421,267	3,142,052	1,139,698	2,572,214
36	341.5 Transportation Equipment	1,775,663	1,775,663	1,775,670	1,736,037	1,717,947	1,726,283	1,734,710	1,750,219	1,707,982	1,753,525	1,774,983	1,761,373	1,911,883	136,220	1,843,783
37	342.5 Stores Equipment	12,741	12,741	12,741	12,741	12,847	13,009	13,172	13,473	14,703	15,587	16,004	15,740	20,760	8,020	16,756
38	343.5 Tools, Shop & Garage Equipment	551,886	551,886	551,869	551,869	554,043	557,328	560,649	566,761	591,736	609,583	618,139	612,776	714,699	162,813	633,291
39	344.5 Laboratory Equipment	87,345	87,345	87,347	87,347	88,875	91,206	93,563	97,900	115,622	128,357	134,357	130,552	202,875	115,531	145,112
40	345.5 Power Operated Equipment	581,417	581,417	581,419	579,103	579,622	582,514	585,438	590,819	606,634	622,435	629,880	625,158	708,572	127,155	644,991
41	346.5 Communication Equipment	226,258	226,258	226,260	226,117	227,317	229,277	231,258	234,903	249,421	260,126	265,170	261,971	322,378	96,120	274,313
42	347.5 Miscellaneous Equipment	93,595	93,595	93,597	93,597	94,613	96,163	97,730	100,614	112,398	120,866	124,855	122,325	170,415	76,820	132,008
43	348.5 Other Tangible Plant	4,727	4,727	4,727	4,727	4,727	4,727	4,727	4,727	4,727	4,727	4,727	4,727	4,727	0	4,728
44	**INTANGIBLE PLANT**	465,363	465,363	465,363	465,363	465,364	465,865	465,865	465,865	465,865	465,865	465,865	465,865	465,865	502	465,613
45	**SUPPLY & PUMPING**	25,724,304	25,732,096	25,609,849	25,643,569	25,664,433	25,700,689	25,764,113	25,888,546	26,195,434	26,245,801	26,395,612	26,070,935	31,773,290	6,048,996	28,749,797
46	**WATER TREATMENT PLANT**	21,903,045	21,903,045	22,061,058	22,182,433	22,243,708	22,204,245	23,533,717	23,726,866	23,751,524	23,819,959	23,908,910	23,807,708	25,847,359	3,944,314	23,875,203
47	**TRANSMISSION & DISTRIBUTION**	73,489,209	73,431,058	73,577,761	73,633,322	73,986,807	73,038,002	73,087,761	74,537,027	75,283,601	75,598,483	75,839,506	76,398,494	80,194,736	6,705,529	76,841,972
48	**GENERAL PLANT**	8,622,314	8,622,314	8,622,357	8,575,213	8,580,341	8,630,896	8,682,004	8,776,061	9,034,782	9,310,964	9,441,115	9,356,579	10,796,496	2,176,183	9,710,413
49	**TOTAL PLANT IN SERVICE**	130,204,235	130,153,875	130,336,389	130,499,899	130,940,654	130,039,698	131,533,480	133,494,365	134,731,207	135,441,093	136,050,908	136,091,592	149,079,749	18,875,514	139,641,998
50	**LAND & LAND RIGHTS**	1,438,074	1,438,074	1,439,155	1,431,148	1,431,114	1,434,325	1,434,325	1,434,325	1,434,325	1,434,325	1,434,325	1,421,382	5,821,382	4,383,307	3,629,729
51	**TOTAL PIS LESS LAND**	128,766,160	128,715,801	128,898,234	129,068,752	129,509,540	128,605,374	130,099,156	132,060,041	133,296,882	134,006,768	134,616,584	134,670,209	143,258,367	14,492,207	136,012,269

Note: May not cross foot due to rounding

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1994
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No : 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
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 PIS by account for each month of the test year and the average.

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

Line No	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Net Additions	(15) Average Balance 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	501	0	0	0	0	0	0	0	501	250
4	339.1 Other Plant & Miscellaneous	0	0	0	1	0	0	0	0	0	0	0	0	1	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	81	(2,000)	(33)	3,804	0	0	0	0	0	0	4,400,000	4,401,852	2,200,926
7	304.2 Structures & Improvements	0	(284,987)	0	0	0	1,617	2,622	3,578	0	2,640	(5,854)	23,667	(256,717)	(128,358)
8	305.2 Collecting & Impounding reservoirs	0	0	0	(2,565)	(167)	0	0	0	0	0	(167)	0	(2,899)	(1,449)
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	(26,222)	14,717	0	0	(104,756)	1,452	1,628	9,597	2,250	71,188	(10,678)	849,319	808,487	404,243
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	33,076	0	0	3,104	40,190	0	1,408	1,305	1,277	(144,552)	187,047	122,854	61,426
13	310.2 Power Generation Equipment	0	0	36,720	1,652	46,865	0	69,692	192,923	0	59,735	(123,983)	116,967	400,570	200,284
14	311.2 Pumping Equipment	34,014	114,867	(1,000)	21,810	87,406	20,165	50,499	99,382	46,812	14,972	(39,442)	125,355	574,839	287,419
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	(5,008)	0	(594)	0	0	0	0	0	(12,943)	0	(18,544)	(9,273)
18	304.3 Structures & Improvements	0	33,985	0	2,618	51,716	37,217	102,134	1,461	15,441	26,327	(89,840)	269,502	450,571	225,286
19	320.3 Water Treatment Equipment	0	110,192	126,382	58,656	(90,585)	1,292,255	91,015	22,412	45,462	62,524	1,691	1,770,149	3,490,055	1,745,029
20	321.3 Permeators	0	13,917	0	0	0	0	0	786	6,503	0	0	0	21,205	10,602
21	339.3 Other Plant & Miscellaneous	0	0	0	(1)	0	0	0	0	1,028	0	0	0	1,027	514
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	3,467	0	0	0	0	0	3,467	1,734
25	330.4 Distribution Reservoirs	0	146,703	0	(5,036)	47,238	37,408	366,967	80,167	186,457	81,166	24,358	64,714	1,030,143	515,071
26	331.4 Transmission & Distribution	979,479	0	0	447,559	(979,061)	3,607	936,990	430,585	127,446	180,497	(247,826)	2,294,312	4,165,785	2,082,892
27	333.4 Services	0	0	29,057	(129,619)	0	2,093	197,653	90,873	48	(21,496)	110,794	850,217	929,621	464,801
28	334.4 Meters & Meter Installation	(1,037,630)	0	0	0	0	2,595	21,773	5,112	0	853	861,172	678,858	332,474	166,243
29	335.4 Hydrants	0	0	26,503	40,584	(16,961)	4,135	13,294	39,838	20,931	0	291	108,343	236,958	118,481
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	7,102	0	0	0	0	0	7,102	3,551
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	(0)	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)	0
33	304.5 Structures & Improvements	0	3	(342)	1,999	3,343	3,380	6,220	24,506	18,266	8,606	(5,456)	102,797	163,310	81,654
34	340.5 Office Furniture & Equipment	0	3	(257)	1,662	3,073	3,106	5,717	22,675	16,786	7,910	(5,017)	94,636	150,496	75,245
35	340.51 Computer Equipment	0	20	(4,453)	12,843	23,623	23,882	43,951	167,733	129,063	60,807	(38,567)	720,795	1,139,698	569,849
36	341.5 Transportation Equipment	0	7	(39,633)	(18,090)	8,336	8,427	15,509	(42,238)	45,543	21,457	(13,609)	150,510	136,220	68,106
37	342.5 Stores Equipment	0	0	0	106	162	164	301	1,230	884	417	(264)	5,020	8,020	4,007
38	343.5 Tools, Shop & Garage Equipment	0	3	0	2,154	3,285	3,321	6,112	24,975	17,948	8,456	(5,363)	101,923	162,813	81,408
39	344.5 Laboratory Equipment	0	2	0	1,528	2,331	2,357	4,337	17,722	12,735	6,000	(3,806)	72,324	115,531	57,766
40	345.5 Power Operated Equipment	0	2	(2,317)	520	2,892	2,924	5,381	15,815	15,801	7,445	(4,722)	89,414	127,155	63,575
41	346.5 Communication Equipment	0	2	(143)	1,200	1,959	1,981	3,646	14,517	10,706	5,044	(3,199)	60,407	96,120	48,059
42	347.5 Miscellaneous Equipment	0	1	0	1,016	1,550	1,567	2,884	11,784	8,468	3,990	(2,530)	48,090	76,820	38,409
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	1	501	0	0	0	0	0	0	0	502	250
45	**SUPPLY & PUMPING**	7,792	(122,246)	33,720	20,864	36,256	63,424	124,433	306,887	50,367	149,611	(324,677)	5,702,355	6,046,986	3,024,493
46	**WATER TREATMENT PLANT**	0	159,013	121,375	61,275	(39,463)	1,329,472	193,149	24,659	68,434	88,851	(101,102)	2,039,651	3,944,314	1,972,158
47	**TRANSMISSION & DISTRIBUTION**	(58,151)	146,703	55,560	359,485	(948,805)	49,778	1,549,246	646,575	314,882	241,023	548,988	3,806,244	6,705,529	3,352,763
48	**GENERAL PLANT**	0	43	(47,144)	5,129	50,554	51,108	94,057	258,721	276,202	130,131	(62,535)	1,439,917	2,176,183	1,088,078
49	**TOTAL NET ADDITIONS**	(50,359)	182,514	163,510	440,755	(900,956)	1,493,782	1,960,885	1,236,842	709,886	609,815	40,674	12,988,167	18,875,514	9,437,742
50	**LAND & LAND RIGHTS**	0	81	(7,008)	(33)	3,210	(0)	(0)	(0)	(0)	(0)	(12,943)	4,400,000	4,383,307	2,191,653
51	**TOTAL PIS LESS LAND**	(50,359)	182,433	170,518	440,788	(904,166)	1,493,782	1,960,885	1,236,842	709,886	609,815	53,617	8,588,167	14,492,207	7,246,089

Note: May n... due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1994
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Gross Additions	(15) Ave. Gross Additions 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	501	0	0	0	0	0	0	0	501	250
4	339.1 Other Plant & Miscellaneous	0	0	0	1	0	0	0	0	0	0	0	0	1	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	81	(2,000)	(33)	3,804	0	0	0	0	0	0	4,400,000	4,401,852	2,200,926
7	304.2 Structures & Improvements	0	(264,987)	0	0	0	1,617	2,622	3,578	0	2,640	(5,954)	23,867	(236,717)	(128,358)
8	305.2 Collecting & Impounding reservoirs	0	0	0	(2,565)	(167)	0	0	0	0	0	(167)	0	(2,899)	(1,449)
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	(26,222)	14,717	0	0	(104,756)	1,452	1,620	9,597	2,250	71,188	(10,879)	649,319	808,487	404,243
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	33,076	0	0	3,104	40,190	0	1,408	1,305	1,277	(144,552)	167,047	122,854	61,426
13	310.2 Power Generation Equipment	0	0	36,720	1,652	46,865	0	69,692	192,923	0	59,735	(123,983)	127,217	410,820	205,409
14	311.2 Pumping Equipment	34,014	114,867	0	21,810	87,406	20,165	50,499	100,882	46,812	14,972	(39,442)	136,195	588,179	294,089
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	(594)	0	0	0	0	0	(12,943)	0	(13,537)	(6,769)
18	304.3 Structures & Improvements	0	33,995	0	2,619	51,716	37,217	102,134	1,461	15,441	26,327	(99,840)	270,383	451,452	225,726
19	320.3 Water Treatment Equipment	0	110,102	126,382	58,658	(88,085)	1,282,255	91,015	22,412	45,462	62,524	1,681	1,772,649	3,495,055	1,747,529
20	321.3 Permeators	0	13,917	0	0	0	0	0	786	6,503	0	0	0	21,205	10,602
21	339.3 Other Plant & Miscellaneous	0	0	0	(1)	0	0	0	0	1,028	0	0	0	1,027	514
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	3,467	0	0	0	0	0	3,467	1,734
25	330.4 Distribution Reservoirs	0	146,703	0	(5,038)	47,238	37,408	366,967	81,107	166,457	81,188	24,358	84,714	1,031,083	515,541
26	331.4 Transmission & Distribution	979,479	0	0	447,559	(979,081)	3,607	938,990	430,585	127,446	180,497	(247,628)	2,361,799	4,243,252	2,121,625
27	333.4 Services	0	0	29,057	(129,619)	0	2,093	197,653	90,873	48	(21,496)	110,794	650,217	929,621	464,801
28	334.4 Meters & Meter Installation	(1,037,630)	0	0	0	0	2,535	21,773	5,112	0	853	661,172	678,858	332,474	166,243
29	335.4 Hydrants	0	0	26,503	40,584	(16,961)	4,135	13,294	39,838	20,931	0	291	108,343	236,958	118,481
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	7,102	0	0	0	0	0	7,102	3,551
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	(0)	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)	0
33	304.5 Structures & Improvements	0	3	0	2,192	3,343	3,380	6,220	25,418	18,266	8,606	(5,458)	103,731	165,701	82,849
34	340.5 Office Furniture & Equipment	0	3	0	2,015	3,073	3,106	5,717	23,362	16,788	7,910	(5,017)	95,339	152,295	76,148
35	340.51 Computer Equipment	0	20	0	15,490	23,623	23,862	43,951	179,598	129,063	60,807	(38,567)	732,942	1,170,809	585,400
36	341.5 Transportation Equipment	0	7	0	5,466	8,336	8,427	15,509	63,376	45,543	21,457	(13,609)	256,638	413,150	206,575
37	342.5 Stores Equipment	0	0	0	106	162	164	301	1,230	884	417	(264)	5,020	8,020	4,007
38	343.5 Tools, Shop & Garage Equipment	0	3	0	2,154	3,285	3,321	6,112	24,975	17,948	8,456	(5,363)	101,923	162,813	81,406
39	344.5 Laboratory Equipment	0	2	0	1,528	2,331	2,357	4,337	17,722	12,735	6,000	(3,806)	72,324	115,531	57,766
40	345.5 Power Operated Equipment	0	2	0	1,896	2,892	2,924	5,381	21,988	15,801	7,445	(4,722)	89,735	143,343	71,670
41	346.5 Communication Equipment	0	2	0	1,285	1,959	1,981	3,646	14,897	10,706	5,044	(3,199)	60,796	97,116	48,560
42	347.5 Miscellaneous Equipment	0	1	0	1,016	1,550	1,567	2,884	11,784	8,468	3,990	(2,530)	48,090	76,820	38,409
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	1	501	0	0	0	0	0	0	0	502	250
45	**SUPPLY & PUMPING**	7,792	(122,246)	34,720	20,864	36,256	63,424	124,433	308,387	50,367	149,811	(324,677)	5,723,445	6,072,576	3,036,288
46	**WATER TREATMENT PLANT**	0	158,013	126,382	61,275	(36,963)	1,329,472	193,149	24,859	68,434	88,851	(101,102)	2,043,032	3,955,203	1,977,602
47	**TRANSMISSION & DISTRIBUTION**	(58,151)	146,703	55,560	353,485	(948,805)	49,778	1,549,246	647,515	314,882	241,023	548,998	3,883,731	6,783,956	3,391,978
48	**GENERAL PLANT**	0	43	0	33,149	50,554	51,108	94,057	384,351	276,202	130,131	(82,536)	1,568,536	2,505,596	1,252,793
49	***TOTAL GROSS ADDITIONS***	(50,359)	182,514	216,662	468,775	(896,456)	1,493,782	1,960,885	1,364,912	709,886	609,815	40,674	13,216,746	19,317,835	9,658,909
50	**LAND & LAND RIGHTS**	0	81	(2,000)	(33)	3,210	(0)	(0)	(0)	(0)	(0)	(12,943)	4,400,000	4,388,315	2,194,157
51	**TOTAL PIS LESS LAND**	(50,359)	182,433	218,662	468,808	(901,666)	1,493,782	1,960,885	1,364,912	709,886	609,815	53,617	8,816,746	14,929,520	7,464,752

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1994
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No. 950495-WS
Schedule Year Ended 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Total Retirements	(15) Average Retirements 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	1,000	0	0	0	0	0	0	0	0	10,250	10,250	5,125
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	1,500	0	0	0	10,840	13,340	6,670
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	5,008	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	5,008	2,504
19	320.3 Water Treatment Equipment	0	0	0	0	2,500	0	0	0	0	0	0	881	881	441
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	2,500	5,000	2,500
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	940	0	0	0	0	940	470
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	77,487	77,487	38,744
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	342	203	0	0	0	912	0	0	0	933	2,391	1,196
34	340.5 Office Furniture & Equipment	0	0	257	153	0	0	0	686	0	0	0	702	1,799	900
35	340.51 Computer Equipment	0	0	4,453	2,648	0	0	0	11,865	0	0	0	12,147	31,111	15,551
36	341.5 Transportation Equipment	0	0	39,633	23,556	0	0	0	105,613	0	0	0	108,128	276,930	138,466
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	2,317	1,377	0	0	0	6,174	0	0	0	6,321	16,186	8,093
41	346.5 Communication Equipment	0	0	143	85	0	0	0	380	0	0	0	389	996	498
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	1,000	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	5,008	0	2,500	0	0	1,500	0	0	0	21,090	29,598	11,795
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	3,381	10,889	5,445
48	**GENERAL PLANT**	0	0	47,144	28,020	0	0	0	940	0	0	0	77,487	78,427	39,214
49	**TOTAL RETIREMENTS**	0	0	53,152	28,020	2,500	0	0	128,070	0	0	0	230,579	442,321	221,159
50	**LAND & LAND RIGHTS**	0	0	5,008	0	0	0	0	0	0	0	0	0	5,008	2,504
51	**TOTAL PIS LESS LAND**	0	0	48,144	28,020	2,500	0	0	128,070	0	0	0	230,579	437,313	218,655

Note: May no l due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1994
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No : 950495-WS
Schedule Year Ended 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Total Adjustments	(15) Ave. Utility Adjustments 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1994
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-5 (W)(1 of 7)	(3) 1994 NON-USED & USEFUL Percentage F-Schedules	(4) 1994 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	102,474	0.00%	0
3	302.1 Franchises	271,779	0.00%	0
4	339.1 Other Plant & Miscellaneous	91,360	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	3,026,075	0.00%	0
7	304.2 Structures & Improvements	2,578,121	8.20%	211,433
8	305.2 Collecting & Impounding reservoirs	437,959	6.30%	27,597
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	3,701,204	10.95%	405,178
11	308.2 Infiltration Galleries & Tunnels	264,911	0.00%	0
12	309.2 Supply Mains	7,611,122	2.29%	174,580
13	310.2 Power Generation Equipment	1,856,893	0.00%	0
14	311.2 Pumping Equipment	9,202,254	6.73%	619,194
15	339.2 Other Plant & Miscellaneous	70,258	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	309,827	0.00%	0
18	304.3 Structures & Improvements	5,286,680	0.86%	45,616
19	320.3 Water Treatment Equipment	16,694,476	4.80%	802,013
20	321.3 Permeators	1,526,772	0.00%	0
21	339.3 Other Plant & Miscellaneous	57,448	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	59,362	0.00%	0
24	304.4 Structures & Improvements	151,177	0.00%	0
25	330.4 Distribution Reservoirs	6,431,696	2.09%	134,598
26	331.4 Transmission & Distribution	52,602,294	38.97%	20,497,190
27	333.4 Services	9,066,965	0.00%	0
28	334.4 Meters & Meter Installation	6,185,421	0.00%	0
29	335.4 Hydrants	2,228,265	0.00%	0
30	339.4 Other Plant & Miscellaneous	116,792	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	234,465	0.00%	0
33	304.5 Structures & Improvements	2,008,652	0.00%	0
34	340.5 Office Furniture & Equipment	1,200,100	0.00%	0
35	340.51 Computer Equipment	2,572,214	0.00%	0
36	341.5 Transportation Equipment	1,843,783	0.00%	0
37	342.5 Stores Equipment	16,756	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	633,291	0.00%	0
39	344.5 Laboratory Equipment	145,112	0.00%	0
40	345.5 Power Operated Equipment	644,991	0.00%	0
41	346.5 Communication Equipment	274,313	0.00%	0
42	347.5 Miscellaneous Equipment	132,008	0.00%	0
43	348.5 Other Tangible Plant	4,728	0.00%	0
44	**INTANGIBLE PLANT**	465,613	0.00%	0
45	**SUPPLY & PUMPING**	28,748,797	5.00%	1,437,982
46	**WATER TREATMENT PLANT**	23,875,203	3.55%	847,629
47	**TRANSMISSION & DISTRIBUTION**	76,841,972	26.85%	20,631,788
48	**GENERAL PLANT**	9,710,413	0.00%	0
49	**TOTAL PLANT IN SERVICE**	139,641,998	16.41%	22,917,399
50	**LAND & LAND RIGHTS**	3,629,729	0.00%	0
51	**TOTAL PIS LESS LAND**	136,012,269	16.85%	22,917,399

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NON-USED AND USEFUL PLANT - 1994
SUMMARY

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Description	(2) AVERAGE 1994 - NON-USED & USEFUL Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	Supporting Schedules
1	Plant in Service	22,917,399	0	22,917,399	A-5 (W)
2	Land	0	0	0	A-5 (W)
3	Accumulated Depreciation	(4,511,436)	0	(4,511,436)	A-9 (W)
4	CIAC	(2,098,591)	0	(2,098,591)	A-12 (W)
5	Accumulated Amort. of CIAC	338,788	0	338,788	A-14 (W)
6	Advances for Construction	(3,073,997)	0	(3,073,997)	A-16 (W)
7	Other	393	0	393	A-20 (W)
8	**TOTAL WATER NON-USED & USEFUL**	13,572,556	0	13,572,556	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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

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

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

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Description		(2) Water In Service Year-End Balances
1	**12/31/90 Balance**		150,492
2	**Balance per order 12/31/90 (Deep Creek) and 09/30/91 (Lehigh)**		3,479,430
3	Utility Adjustments to ordered balance (1)		0
4	1991 Additions		195,063
5	1991 Retirements		1,709
6	1991 Adjustments		0
7	1991 Net Additions		193,354
8	**12/31/91 Balance**		3,823,276
9	**Balance per order 12/31/91(Uniform Plants) and 04/30/92 (Marco Island)**		20,357,314
10	Utility Adjustments to ordered balance (1)		(649,054)
11	1992 Additions		3,354,598
12	1992 Retirements		254,401
13	1992 Adjustments		0
14	1992 Net Additions		3,100,197
15	**12/31/92 Balance**		26,631,733
16	**Balance per order 12/31/92**		0
17	Utility Adjustments to ordered balance (1)		0
18	1993 Additions		4,143,258
19	1993 Retirements		260,162
20	1993 Adjustments	General Plant Allocation True-up	988,218
21	1993 Net Additions		4,871,313
22	**12/31/93 Balance**		31,503,046
23	**Balance per order 12/31/93**		0
24	Utility Adjustments to ordered balance (1)		0
25	1994 Additions		5,228,339
26	1994 Retirements		437,313
27	1994 Adjustments		0
28	1994 Net Additions		4,791,026
29	**12/31/94 Balance**		36,294,071
30	**Balance per order 12/31/94**		0
31	Utility Adjustments to ordered balance (1)		0
32	1995 Additions		0
33	1995 Retirements		0
34	1995 Adjustments		0
35	1995 Net Additions		0
36	**12/31/95 Balance**		0
37	**Balance per order 12/31/95**		0
38	Utility Adjustments to ordered balance (1)		0
39	1996 Additions		0
40	1996 Retirements		0
41	1996 Adjustments		0
42	1996 Net Additions		0
43	**12/31/96 Balance**		0

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

5/28/95 3:02 PM A08W2.XLS

Note: May not cross foot due to rounding

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1994
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1994 ACCUMULATED DEPRECIATION					1994 AVERAGE BALANCE		
Line No.	Account No. and Name	Balance Per Books 12/31/93	Net Additions	Balance Per Books 12/31/94	Utility Adjustments	Adjusted Balance 12/31/94	Balance Per Books	Utility Adjustments	Adjusted Utility Balance
1	**INTANGIBLE PLANT**								
2	301.1 Organization	9,897	2,563	12,460	0	12,460	11,179	0	11,179
3	302.1 Franchises	54,767	6,792	61,559	0	61,559	58,181	0	58,181
4	339.1 Other Plant & Miscellaneous	29,255	3,649	32,904	0	32,904	31,098	0	31,098
5	**SOURCE OF SUPPLY & PUMPING**								
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	620,897	78,035	698,932	0	698,932	659,936	0	659,936
8	305.2 Collecting & Impounding reservoirs	119,213	8,921	128,134	0	128,134	123,684	0	123,684
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	724,329	122,765	847,094	0	847,094	785,738	0	785,738
11	308.2 Infiltration Galleries & Tunnels	40,767	6,623	47,390	0	47,390	44,079	0	44,079
12	309.2 Supply Mains	1,039,801	217,853	1,257,654	0	1,257,654	1,148,746	0	1,148,746
13	310.2 Power Generation Equipment	187,260	82,378	269,638	0	269,638	228,468	0	228,468
14	311.2 Pumping Equipment	3,039,151	445,576	3,484,727	0	3,484,727	3,261,960	0	3,261,960
15	339.2 Other Plant & Miscellaneous	40,415	2,810	43,225	0	43,225	41,820	0	41,820
16	**WATER TREATMENT PLANT**								
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	896,311	159,227	1,055,538	0	1,055,538	975,945	0	975,945
19	320.3 Water Treatment Equipment	3,365,518	752,431	4,117,949	0	4,117,949	3,741,755	0	3,741,755
20	321.3 Permeators	510,117	305,355	815,472	0	815,472	662,795	0	662,795
21	339.3 Other Plant & Miscellaneous	46,030	2,298	48,328	0	48,328	47,181	0	47,181
22	**TRANSMISSION & DISTRIBUTION**								
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	40,618	4,573	45,191	0	45,191	42,910	0	42,910
25	330.4 Distribution Reservoirs	1,503,196	172,682	1,675,878	0	1,675,878	1,589,557	0	1,589,557
26	331.4 Transmission & Distribution	10,896,735	1,150,472	12,047,207	0	12,047,207	11,471,994	0	11,471,994
27	333.4 Services	1,814,119	226,703	2,040,822	0	2,040,822	1,927,494	0	1,927,494
28	334.4 Meters & Meter Installation	1,995,289	307,524	2,302,813	0	2,302,813	2,149,073	0	2,149,073
29	335.4 Hydrants	400,948	49,496	450,444	0	450,444	425,718	0	425,718
30	339.4 Other Plant & Miscellaneous	32,380	4,667	37,047	0	37,047	34,726	0	34,726
31	**GENERAL PLANT**								
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	426,352	47,827	474,180	0	474,180	450,265	0	450,265
34	340.5 Office Furniture & Equipment	494,919	78,245	573,164	0	573,164	534,038	0	534,038
35	340.51 Computer Equipment	648,917	397,675	1,046,592	0	1,046,592	847,755	0	847,755
36	341.5 Transportation Equipment	1,231,721	30,430	1,262,151	0	1,262,151	1,246,934	0	1,246,934
37	342.5 Stores Equipment	5,119	928	6,047	0	6,047	5,580	0	5,580
38	343.5 Tools, Shop & Garage Equipment	315,095	39,581	354,676	0	354,676	334,880	0	334,880
39	344.5 Laboratory Equipment	41,583	9,682	51,265	0	51,265	46,423	0	46,423
40	345.5 Power Operated Equipment	648,728	37,539	686,268	0	686,268	667,493	0	667,493
41	346.5 Communication Equipment	133,043	26,443	159,486	0	159,486	146,265	0	146,265
42	347.5 Miscellaneous Equipment	15,728	8,806	24,534	0	24,534	20,129	0	20,129
43	348.5 Other Tangible Plant	134,826	477	135,303	0	135,303	135,067	0	135,067
44	**INTANGIBLE PLANT**	93,919	13,004	106,923	0	106,923	100,458	0	100,458
45	**SUPPLY & PUMPING**	5,811,833	964,961	6,776,794	0	6,776,794	6,294,431	0	6,294,431
46	**WATER TREATMENT PLANT**	4,817,976	1,219,311	6,037,287	0	6,037,287	5,427,676	0	5,427,676
47	**TRANSMISSION & DISTRIBUTION**	16,683,285	1,916,117	18,599,402	0	18,599,402	17,641,472	0	17,641,472
48	**GENERAL PLANT**	4,096,033	677,633	4,773,665	0	4,773,665	4,434,829	0	4,434,829
49	**TOTAL ACCUMULATED DEPRECIATION**	31,503,046	4,791,026	36,294,071	0	36,294,071	33,898,866	0	33,898,866

5/28/95 3:03 PM A09W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1994
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/93	(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 12/31/94	(15) Net Additions	(16) Per Books Ave. Bal. 1994
1	**INTANGIBLE PLANT**															
2	301.1 Organization	9,997	10,110	10,223	10,536	10,749	10,962	11,182	11,395	11,608	11,821	12,034	12,247	12,460	2,563	11,179
3	302.1 Franchises	54,787	55,336	55,905	56,474	57,043	57,612	58,145	58,714	59,283	59,852	60,421	60,990	61,559	6,792	58,181
4	339.1 Other Plant & Miscellaneous	29,255	29,558	29,861	30,164	30,467	30,770	31,068	31,369	31,692	31,995	32,298	32,601	32,904	3,649	31,068
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	620,897	627,402	633,907	640,412	646,917	653,422	659,902	666,407	672,912	679,417	685,922	692,427	698,932	78,035	659,934
8	305.2 Collecting & Impounding reservoirs	119,213	119,957	120,701	121,445	122,189	122,933	123,670	124,414	125,158	125,902	126,646	127,390	128,134	8,921	123,684
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	724,329	734,558	744,787	755,016	765,245	775,474	785,720	795,949	806,178	816,407	826,636	836,865	847,094	122,765	785,738
11	308.2 Infiltration Galleries & Tunnels	40,767	41,319	41,871	42,423	42,975	43,527	44,078	44,630	45,182	45,734	46,286	46,838	47,390	6,623	44,079
12	309.2 Supply Mains	1,039,801	1,057,955	1,076,109	1,094,263	1,112,417	1,130,571	1,148,730	1,166,884	1,185,038	1,203,192	1,221,346	1,239,500	1,257,654	217,853	1,148,748
13	310.2 Power Generation Equipment	187,260	194,980	202,700	210,420	218,140	225,860	233,568	241,288	249,008	256,728	264,448	272,168	279,888	92,378	229,488
14	311.2 Pumping Equipment	3,039,151	3,077,399	3,115,647	3,152,895	3,191,143	3,229,391	3,267,579	3,305,827	3,342,575	3,380,823	3,419,071	3,457,319	3,494,727	445,576	3,261,960
15	339.2 Other Plant & Miscellaneous	40,415	40,649	40,883	41,117	41,351	41,585	41,821	42,055	42,289	42,523	42,757	42,991	43,225	2,810	41,820
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	896,311	909,854	922,997	936,340	949,683	963,026	976,361	989,704	1,003,047	1,016,390	1,029,733	1,043,076	1,055,538	159,227	975,945
19	320.3 Water Treatment Equipment	3,365,518	3,428,641	3,491,764	3,554,887	3,618,010	3,678,633	3,741,711	3,804,834	3,867,957	3,931,080	3,994,203	4,057,326	4,117,949	752,431	3,741,755
20	321.3 Permeators	510,117	535,564	561,011	586,458	611,905	637,352	662,790	688,237	713,684	739,131	764,578	790,025	815,472	305,355	662,795
21	339.3 Other Plant & Miscellaneous	46,030	46,222	46,414	46,606	46,798	46,990	47,176	47,368	47,560	47,752	47,944	48,136	48,328	2,298	47,181
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	40,618	41,006	41,382	41,764	42,146	42,528	42,899	43,281	43,663	44,045	44,427	44,809	45,191	4,573	42,910
25	330.4 Distribution Reservoirs	1,563,198	1,517,668	1,532,140	1,546,612	1,561,084	1,575,556	1,589,966	1,604,458	1,617,990	1,632,462	1,646,934	1,661,406	1,675,878	172,682	1,589,557
26	331.4 Transmission & Distribution	10,896,735	10,999,069	11,101,403	11,203,737	11,306,071	11,408,405	11,510,690	11,613,024	11,715,358	11,817,692	11,920,026	12,022,360	12,047,207	1,150,472	11,471,994
27	333.4 Services	1,814,119	1,833,012	1,851,905	1,870,798	1,889,691	1,908,584	1,927,464	1,946,357	1,965,250	1,984,143	2,003,036	2,021,929	2,040,822	226,703	1,927,494
28	334.4 Meters & Meter Installation	1,995,289	2,029,918	2,046,547	2,072,176	2,097,805	2,123,434	2,149,039	2,174,668	2,200,297	2,225,926	2,251,555	2,277,184	2,302,813	307,524	2,149,979
29	335.4 Hydrants	400,948	405,069	409,190	413,311	417,432	421,553	425,718	429,839	433,960	438,081	442,202	446,323	450,444	40,466	425,718
30	339.4 Other Plant & Miscellaneous	32,380	32,770	33,160	33,550	33,940	34,330	34,707	35,097	35,487	35,877	36,267	36,657	37,047	4,687	34,726
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	426,352	430,542	434,732	438,580	442,567	446,757	450,885	455,075	458,353	462,543	466,733	470,923	474,180	47,827	450,265
34	340.5 Office Furniture & Equipment	494,919	501,594	508,269	514,687	521,269	527,884	534,503	541,178	547,187	553,842	560,517	567,192	573,184	78,245	534,038
35	340.51 Computer Equipment	648,917	684,855	720,393	751,679	784,770	820,506	856,176	891,914	915,787	951,525	987,263	1,023,001	1,046,592	397,675	847,755
36	341.5 Transportation Equipment	1,231,721	1,257,339	1,282,957	1,268,942	1,271,004	1,296,622	1,322,184	1,347,802	1,267,807	1,293,425	1,319,043	1,344,661	1,262,151	30,430	1,248,934
37	342.5 Stores Equipment	5,119	5,188	5,257	5,326	5,395	5,464	5,633	5,702	5,771	5,840	5,909	5,978	6,047	928	5,580
38	343.5 Tools, Shop & Garage Equipment	315,095	318,399	321,703	325,007	328,311	331,615	334,852	338,156	341,460	344,764	348,068	351,372	354,676	39,581	334,880
39	344.5 Laboratory Equipment	41,583	42,392	43,201	44,010	44,819	45,628	46,411	47,220	46,029	48,836	49,647	50,456	51,265	9,682	46,423
40	345.5 Power Operated Equipment	649,728	653,209	657,690	662,954	667,440	671,876	676,357	674,984	679,145	683,626	688,107	692,588	37,539	697,493	
41	346.5 Communication Equipment	133,043	135,335	137,627	139,777	141,984	144,276	146,503	148,795	150,707	152,999	155,291	157,583	159,486	26,443	146,265
42	347.5 Miscellaneous Equipment	15,728	16,463	17,198	17,933	18,668	19,403	20,124	20,859	21,594	22,329	23,064	23,799	24,534	8,806	20,129
43	348.5 Other Tangible Plant	134,826	134,861	134,896	134,931	134,966	135,001	135,003	135,128	135,163	135,198	135,233	135,268	135,303	477	135,067
44	**INTANGIBLE PLANT**	93,919	95,004	96,089	97,174	98,259	99,344	100,413	101,498	102,583	103,668	104,753	105,838	106,923	13,004	100,458
45	**SUPPLY & PUMPING**	5,811,833	5,894,219	5,976,605	6,057,991	6,140,377	6,222,763	6,305,068	6,387,454	6,468,340	6,550,726	6,633,112	6,715,498	6,776,794	964,961	6,294,431
46	**WATER TREATMENT PLANT**	4,917,976	4,920,081	5,022,186	5,124,291	5,226,396	5,326,001	5,429,038	5,530,143	5,632,248	5,734,353	5,836,458	5,938,563	6,037,287	1,219,311	5,427,676
47	**TRANSMISSION & DISTRIBUTION**	16,683,285	16,849,506	17,015,727	17,181,948	17,348,169	17,514,390	17,680,503	17,846,724	18,012,005	18,178,226	18,344,447	18,510,668	18,599,402	1,916,117	17,641,472
48	**GENERAL PLANT**	4,098,033	4,179,979	4,263,925	4,300,726	4,356,652	4,440,598	4,524,240	4,608,186	4,586,502	4,650,448	4,734,394	4,818,340	4,773,685	677,833	4,434,829
49	**TOTAL WATER ACCUM. DEPR.**	31,503,046	31,938,789	32,374,532	32,782,130	33,169,853	33,603,096	34,039,262	34,474,005	34,791,678	35,217,421	35,653,164	36,088,907	36,294,071	4,791,026	33,866,868

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1994
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
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 accumulated depreciation by account for each month of the test year and the average.

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Net Additions	(15) Average Net Additions 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	213	213	213	213	213	220	213	213	213	213	213	213	2,583	1,292
3	302.1 Franchises	569	569	569	569	569	533	569	569	569	569	569	569	6,792	3,414
4	339.1 Other Plant & Miscellaneous	303	303	303	303	303	316	303	303	303	303	303	303	3,649	1,843
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	6,505	6,505	6,505	6,505	6,505	6,480	6,505	6,505	6,505	6,505	6,505	6,505	78,035	39,030
8	305.2 Collecting & Impounding reservoirs	744	744	744	744	744	737	744	744	744	744	744	744	8,921	4,471
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	10,229	10,229	10,229	10,229	10,229	10,246	10,229	10,229	10,229	10,229	10,229	10,229	122,765	61,409
11	308.2 Infiltration Galleries & Tunnels	552	552	552	552	552	551	552	552	552	552	552	552	6,623	3,312
12	309.2 Supply Mains	18,154	18,154	18,154	18,154	18,154	18,159	18,154	18,154	18,154	18,154	18,154	18,154	217,853	108,947
13	310.2 Power Generation Equipment	7,720	7,720	7,720	7,720	7,720	7,709	7,720	7,720	7,720	7,720	7,720	(2,530)	82,378	41,208
14	311.2 Pumping Equipment	38,248	38,248	37,248	38,248	38,248	38,188	38,248	36,748	38,248	38,248	38,248	27,408	445,576	222,808
15	339.2 Other Plant & Miscellaneous	234	234	234	234	234	236	234	234	234	234	234	234	2,810	1,405
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	13,343	13,343	13,343	13,343	13,343	13,335	13,343	13,343	13,343	13,343	13,343	12,662	159,227	79,634
19	320.3 Water Treatment Equipment	63,123	63,123	63,123	63,123	60,623	63,078	63,123	63,123	63,123	63,123	63,123	60,823	752,431	376,237
20	321.3 Permeators	25,447	25,447	25,447	25,447	25,447	25,438	25,447	25,447	25,447	25,447	25,447	25,447	305,355	152,678
21	339.3 Other Plant & Miscellaneous	192	192	192	192	192	186	192	192	192	192	192	192	2,298	1,151
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	382	382	382	382	382	371	382	382	382	382	382	382	4,573	2,292
25	330.4 Distribution Reservoirs	14,472	14,472	14,472	14,472	14,472	14,430	14,472	13,532	14,472	14,472	14,472	14,472	172,682	86,361
26	331.4 Transmission & Distribution	102,334	102,334	102,334	102,334	102,334	102,295	102,334	102,334	102,334	102,334	102,334	24,847	1,150,472	575,256
27	333.4 Services	18,893	18,893	18,893	18,893	18,893	18,880	18,893	18,893	18,893	18,893	18,893	18,893	226,703	113,376
28	334.4 Meters & Meter Installation	25,629	25,629	25,629	25,629	25,629	25,605	25,629	25,629	25,629	25,629	25,629	25,629	307,524	153,784
29	335.4 Hydrants	4,121	4,121	4,121	4,121	4,121	4,165	4,121	4,121	4,121	4,121	4,121	4,121	49,496	24,771
30	339.4 Other Plant & Miscellaneous	390	390	390	390	390	377	390	390	390	390	390	390	4,667	2,346
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	4,190	4,190	3,848	3,987	4,190	4,128	4,190	3,278	4,190	4,190	4,190	3,257	47,827	23,912
34	340.5 Office Furniture & Equipment	6,675	6,675	6,418	6,522	6,675	6,619	6,675	5,999	6,675	6,675	6,675	5,973	78,245	39,120
35	340.51 Computer Equipment	35,738	35,738	31,285	33,092	35,738	35,668	35,738	23,873	35,738	35,738	35,738	23,591	397,675	198,839
36	341.5 Transportation Equipment	25,618	25,618	(14,015)	2,062	25,618	25,562	25,618	(79,995)	25,618	25,618	25,618	(82,510)	30,434	15,213
37	342.5 Stores Equipment	89	89	89	89	89	189	89	89	89	89	89	89	928	467
38	343.5 Tools, Shop & Garage Equipment	3,304	3,304	3,304	3,304	3,304	3,237	3,304	3,304	3,304	3,304	3,304	3,304	39,581	19,813
39	344.5 Laboratory Equipment	809	809	809	809	809	783	809	809	809	809	809	809	9,682	4,865
40	345.5 Power Operated Equipment	4,481	4,481	2,184	3,104	4,481	4,436	4,481	(1,603)	4,481	4,481	4,481	(1,840)	37,539	18,774
41	346.5 Communication Equipment	2,292	2,292	2,149	2,207	2,292	2,227	2,292	1,912	2,292	2,292	2,292	1,993	26,443	13,221
42	347.5 Miscellaneous Equipment	735	735	735	735	735	721	735	735	735	735	735	735	8,806	4,427
43	348.5 Other Tangible Plant	35	35	35	35	35	92	35	35	35	35	35	35	477	262
44	**INTANGIBLE PLANT**	1,085	1,085	1,085	1,085	1,085	1,069	1,085	1,085	1,085	1,085	1,085	1,085	13,004	6,539
45	**SUPPLY & PUMPING**	82,386	82,386	81,386	82,386	82,386	82,305	82,386	80,886	82,386	82,386	82,386	81,296	964,961	482,599
46	**WATER TREATMENT PLANT**	102,105	102,105	102,105	102,105	99,605	102,037	102,105	102,105	102,105	102,105	102,105	98,724	1,219,311	609,760
47	**TRANSMISSION & DISTRIBUTION**	166,221	166,221	166,221	166,221	166,221	166,113	166,221	165,281	166,221	166,221	166,221	88,734	1,916,117	958,189
48	**GENERAL PLANT**	83,946	83,946	36,802	55,926	83,946	83,642	83,946	(41,684)	83,946	83,946	83,946	(44,675)	677,833	338,933
49	**TOTAL NET ADDITIONS**	435,743	435,743	387,599	407,723	433,243	435,168	435,743	307,673	435,743	435,743	435,743	205,164	4,791,026	2,395,960

Note: May no... ...t due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1994
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Gross Additions	(15) Average Gross Add. 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	213	213	213	213	213	220	213	213	213	213	213	213	2,563	1,282
3	302.1 Franchises	569	569	569	569	569	533	569	569	569	569	569	569	6,792	3,414
4	339.1 Other Plant & Miscellaneous	303	303	303	303	303	316	303	303	303	303	303	303	3,649	1,843
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	6,505	6,505	6,505	6,505	6,505	6,460	6,505	6,505	6,505	6,505	6,505	6,505	78,035	39,039
8	305.2 Collecting & Impounding reservoirs	744	744	744	744	744	737	744	744	744	744	744	744	8,921	4,471
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	10,229	10,229	10,229	10,229	10,229	10,248	10,229	10,229	10,229	10,229	10,229	10,229	122,765	61,469
11	308.2 Infiltration Galleries & Tunnels	552	552	552	552	552	551	552	552	552	552	552	552	6,623	3,312
12	309.2 Supply Mains	18,154	18,154	18,154	18,154	18,154	18,159	18,154	18,154	18,154	18,154	18,154	18,154	217,853	109,047
13	310.2 Power Generation Equipment	7,720	7,720	7,720	7,720	7,720	7,706	7,720	7,720	7,720	7,720	7,720	7,720	92,628	46,333
14	311.2 Pumping Equipment	38,248	38,248	38,248	38,248	38,248	38,188	38,248	38,248	38,248	38,248	38,248	38,248	458,916	229,479
15	339.2 Other Plant & Miscellaneous	234	234	234	234	234	236	234	234	234	234	234	234	2,810	1,405
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	13,343	13,343	13,343	13,343	13,343	13,335	13,343	13,343	13,343	13,343	13,343	13,343	160,106	80,075
19	320.3 Water Treatment Equipment	63,123	63,123	63,123	63,123	63,123	63,078	63,123	63,123	63,123	63,123	63,123	63,123	757,431	378,737
20	321.3 Permeators	25,447	25,447	25,447	25,447	25,447	25,438	25,447	25,447	25,447	25,447	25,447	25,447	305,355	152,678
21	339.3 Other Plant & Miscellaneous	192	192	192	192	192	186	192	192	192	192	192	192	2,298	1,151
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	382	382	382	382	382	371	382	382	382	382	382	382	4,573	2,292
25	330.4 Distribution Reservoirs	14,472	14,472	14,472	14,472	14,472	14,430	14,472	14,472	14,472	14,472	14,472	14,472	173,622	86,831
26	331.4 Transmission & Distribution	102,334	102,334	102,334	102,334	102,334	102,285	102,334	102,334	102,334	102,334	102,334	102,334	1,227,959	614,002
27	333.4 Services	18,893	18,893	18,893	18,893	18,893	18,880	18,893	18,893	18,893	18,893	18,893	18,893	226,703	113,376
28	334.4 Meters & Meter Installation	25,629	25,629	25,629	25,629	25,629	25,605	25,629	25,629	25,629	25,629	25,629	25,629	307,524	153,784
29	335.4 Hydrants	4,121	4,121	4,121	4,121	4,121	4,165	4,121	4,121	4,121	4,121	4,121	4,121	49,406	24,771
30	339.4 Other Plant & Miscellaneous	390	390	390	390	390	377	390	390	390	390	390	390	4,667	2,348
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	4,190	4,190	4,190	4,190	4,190	4,128	4,190	4,190	4,190	4,190	4,190	4,190	50,218	25,130
34	340.5 Office Furniture & Equipment	6,675	6,675	6,675	6,675	6,675	6,619	6,675	6,675	6,675	6,675	6,675	6,675	80,044	40,044
35	340.51 Computer Equipment	35,738	35,738	35,738	35,738	35,738	35,868	35,738	35,738	35,738	35,738	35,738	35,738	428,786	214,415
36	341.5 Transportation Equipment	25,618	25,618	25,618	25,618	25,618	25,562	25,618	25,618	25,618	25,618	25,618	25,618	307,360	153,706
37	342.5 Stores Equipment	69	69	69	69	69	189	69	69	69	69	69	69	928	497
38	343.5 Tools, Shop & Garage Equipment	3,304	3,304	3,304	3,304	3,304	3,237	3,304	3,304	3,304	3,304	3,304	3,304	39,581	19,813
39	344.5 Laboratory Equipment	809	809	809	809	809	783	809	809	809	809	809	809	9,682	4,865
40	345.5 Power Operated Equipment	4,481	4,481	4,481	4,481	4,481	4,436	4,481	4,481	4,481	4,481	4,481	4,481	53,727	26,886
41	346.5 Communication Equipment	2,292	2,292	2,292	2,292	2,292	2,227	2,292	2,292	2,292	2,292	2,292	2,292	27,439	13,744
42	347.5 Miscellaneous Equipment	735	735	735	735	735	721	735	735	735	735	735	735	8,806	4,427
43	348.5 Other Tangible Plant	35	35	35	35	35	92	35	35	35	35	35	35	477	262
44	**INTANGIBLE PLANT**	1,085	1,085	1,085	1,085	1,085	1,069	1,085	1,085	1,085	1,085	1,085	1,085	13,004	6,539
45	**SUPPLY & PUMPING**	82,386	82,386	82,386	82,386	82,386	82,305	82,386	82,386	82,386	82,386	82,386	82,386	988,551	494,395
46	**WATER TREATMENT PLANT**	102,105	102,105	102,105	102,105	102,105	102,037	102,105	102,105	102,105	102,105	102,105	102,105	1,225,192	612,641
47	**TRANSMISSION & DISTRIBUTION**	166,221	166,221	166,221	166,221	166,221	166,113	166,221	166,221	166,221	166,221	166,221	166,221	1,994,544	997,402
48	**GENERAL PLANT**	83,946	83,946	83,946	83,946	83,946	83,842	83,946	83,946	83,946	83,946	83,946	83,946	1,007,048	503,779
49	**TOTAL GROSS ADDITIONS**	435,743	435,743	435,743	435,743	435,743	435,166	435,743	435,743	435,743	435,743	435,743	435,743	5,229,339	2,614,756

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1994
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Total Retirements	(15) Average Retirements 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	1,000	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	1,500	0	0	0	10,250	10,250	5,125
16	**WATER TREATMENT PLANT**								0	0	0	0	10,840	13,340	6,670
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	2,500	0	0	0	0	0	0	881	881	441
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	2,500	5,000	2,500
22	**TRANSMISSION & DISTRIBUTION**								0	0	0	0	0	0	0
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	940	0	0	0	0	940	470
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	77,487	77,487	38,744
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**								0	0	0	0	0	0	0
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	342	293	0	0	0	912	0	0	0	933	2,391	1,196
34	340.5 Office Furniture & Equipment	0	0	257	153	0	0	0	686	0	0	0	702	1,799	900
35	340.51 Computer Equipment	0	0	4,453	2,646	0	0	0	11,865	0	0	0	12,147	31,111	15,551
36	341.5 Transportation Equipment	0	0	39,833	23,556	0	0	0	105,613	0	0	0	108,128	276,930	138,466
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	2,317	1,377	0	0	0	6,174	0	0	0	6,321	16,188	8,096
41	346.5 Communication Equipment	0	0	143	85	0	0	0	380	0	0	0	389	996	498
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	1,000	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	2,500	0	0	1,500	0	0	0	21,090	23,590	11,795
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	3,381	5,881	2,941
48	**GENERAL PLANT**	0	0	47,144	28,020	0	0	0	940	0	0	0	77,487	78,427	39,214
49	**TOTAL RETIREMENTS**	0	0	48,144	28,020	2,500	0	0	125,630	0	0	0	128,821	329,415	164,705
		0	0	48,144	28,020	2,500	0	0	128,070	0	0	0	230,579	437,313	218,655

Note: May not [illegible] due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1994
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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

FPSC
Schedule: A-9 (W)
Page 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) 1994 Total Adjustments	(15) Ave. Utility Adjustments 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	*303.2 Land & Land Rights*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	*303.3 Land & Land Rights*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	*334.4 Meters & Meter Installation*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1994
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-9 (W)(1/7)	(3) 1994 NON-USED & USEFUL Percentage F-Schedules	(4) 1994 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	11,179	0.00%	0
3	302.1 Franchises	58,181	0.00%	0
4	339.1 Other Plant & Miscellaneous	31,098	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	0	0.00%	0
7	304.2 Structures & Improvements	659,936	9.10%	60,026
8	305.2 Collecting & Impounding reservoirs	123,684	7.58%	9,377
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	785,738	10.43%	81,954
11	308.2 Infiltration Galleries & Tunnels	44,079	0.00%	0
12	309.2 Supply Mains	1,148,746	3.11%	35,749
13	310.2 Power Generation Equipment	228,468	0.00%	0
14	311.2 Pumping Equipment	3,261,960	7.52%	245,164
15	339.2 Other Plant & Miscellaneous	41,820	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	0	0.00%	0
18	304.3 Structures & Improvements	975,945	1.32%	12,884
19	320.3 Water Treatment Equipment	3,741,755	6.97%	260,711
20	321.3 Permeators	662,795	0.00%	0
21	339.3 Other Plant & Miscellaneous	47,181	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	42,910	0.00%	0
25	330.4 Distribution Reservoirs	1,589,557	2.19%	34,742
26	331.4 Transmission & Distribution	11,471,994	32.87%	3,770,829
27	333.4 Services	1,927,494	0.00%	0
28	334.4 Meters & Meter Installation	2,149,073	0.00%	0
29	335.4 Hydrants	425,718	0.00%	0
30	339.4 Other Plant & Miscellaneous	34,726	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	0	0.00%	0
33	304.5 Structures & Improvements	450,265	0.00%	0
34	340.5 Office Furniture & Equipment	534,038	0.00%	0
35	340.51 Computer Equipment	847,755	0.00%	0
36	341.5 Transportation Equipment	1,246,934	0.00%	0
37	342.5 Stores Equipment	5,580	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	334,880	0.00%	0
39	344.5 Laboratory Equipment	46,423	0.00%	0
40	345.5 Power Operated Equipment	667,493	0.00%	0
41	346.5 Communication Equipment	146,265	0.00%	0
42	347.5 Miscellaneous Equipment	20,129	0.00%	0
43	348.5 Other Tangible Plant	135,067	0.00%	0
44	**INTANGIBLE PLANT**	100,458	0.00%	0
45	**SUPPLY & PUMPING**	6,294,431	6.87%	432,270
46	**WATER TREATMENT PLANT**	5,427,676	5.04%	273,595
47	**TRANSMISSION & DISTRIBUTION**	17,641,472	21.57%	3,805,571
48	**GENERAL PLANT**	4,434,829	0.00%	0
49	**TOTAL**	33,898,866	13.31%	4,511,436

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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

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

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

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Description	(2) Water CIAC In Service Year-End Balances
1	**12/31/90 Balance**	302,647
2	**Balance per order 12/31/90 (Deep Creek) and 09/30/91 (Lehigh)**	3,443,114
3	Utility Adjustments to ordered balance (1)	104,577
4	1991 Additions	50,636
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	50,636
8	**12/31/91 Balance**	3,900,974
9	**Balance per order 12/31/91(Uniform Plants) and 04/30/92 (Marco Island)**	29,483,875
10	Utility Adjustments to ordered balance (1)	(112,539)
11	1992 Additions	1,394,664
12	1992 Retirements	8,403
13	1992 Adjustments	0
14	1992 Net Additions	1,386,261
15	**12/31/92 Balance**	34,658,571
16	**Balance per order 12/31/92**	0
17	Utility Adjustments to ordered balance (1)	0
18	1993 Additions	1,935,183
19	1993 Retirements	8,826
20	1993 Adjustments	0
21	1993 Net Additions	1,926,357
22	**12/31/93 Balance**	36,584,928
23	**Balance per order 12/31/93**	0
24	Utility Adjustments to ordered balance (1)	0
25	1994 Additions	1,884,728
26	1994 Retirements	450
27	1994 Adjustments	0
28	1994 Net Additions	1,884,278
29	**12/31/94 Balance**	38,469,206
30	**Balance per order 12/31/94**	0
31	Utility Adjustments to ordered balance (1)	0
32	1995 Additions	0
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	0
36	**12/31/95 Balance**	0
37	**Balance per order 12/31/95**	0
38	Utility Adjustments to ordered balance (1)	0
39	1996 Additions	0
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	0
43	**12/31/96 Balance**	0

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

5/28/95 3:40 PM A11W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1994
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1994 CONTRIBUTIONS IN AID OF CONSTRUCTION					1994 AVERAGE BALANCE			1994 NON-USED & USEFUL	
Line No.	Classification	*Balance* Per Books 12/31/93	Net Additions	*Balance* Per Books 12/31/94	Utility Adjustments	Adjusted Balance 12/31/94	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	8,299,111	327,955	8,627,066	0	8,627,066	8,463,088	0	8,463,088	0.93%	78,681
2	*Line/Main Extensions*	8,715,844	470,966	9,186,810	0	9,186,810	8,951,328	0	8,951,328	2.74%	245,146
3	Meter Installation Fees	5,557,034	476,496	6,033,530	0	6,033,530	5,795,297	0	5,795,297	0.00%	0
4	Contributed Lines	7,896,439	386,159	8,282,598	0	8,282,598	8,089,519	0	8,089,519	18.86%	1,525,975
5	Cont. Prpty Other than Lines	2,180,311	(3,070)	2,177,241	0	2,177,241	2,178,777	0	2,178,777	11.42%	248,789
6	Service Installation Fees	3,936,192	225,772	4,161,964	0	4,161,964	4,049,081	0	4,049,081	0.00%	0
7	**TOTAL WATER CIAC**	36,584,931	1,884,278	38,469,209	0	38,469,209	37,527,090	0	37,527,090	5.59%	2,098,591
8	***FPSC MARGIN RESERVE - CIAC***				922,424	922,424	0	461,214	461,214		

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

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION -1994
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Classification	(2) Balance Per Books 12/31/93	(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 12/31/94	(15) Net Additions	(16) Average Balance 1994
1	Plant Capacity Fees	8,299,111	8,313,399	8,346,699	8,372,523	8,385,187	8,416,315	8,435,827	8,524,588	8,543,927	8,566,502	8,579,536	8,595,325	8,627,066	327,955	8,463,088
2	Line/Main Extensions	8,715,844	8,748,648	8,797,145	8,835,913	8,868,660	8,903,530	8,940,022	8,979,666	9,025,897	9,071,675	9,111,876	9,150,087	9,186,810	470,966	8,951,328
3	Meter Installation Fees	5,557,034	5,581,669	5,613,158	5,657,543	5,699,799	5,749,848	5,798,423	5,833,767	5,870,708	5,908,310	5,945,968	5,974,276	6,033,530	476,496	5,795,297
4	Contributed Lines	7,896,439	7,907,039	7,907,039	7,907,039	7,907,039	7,896,485	7,896,485	7,896,485	7,896,485	7,896,485	7,896,485	7,979,988	8,282,598	386,159	8,089,519
5	Cont. Prpty Other than Lines	2,180,311	2,180,311	2,181,049	2,181,541	2,181,541	2,180,856	2,180,856	2,180,856	2,181,102	2,182,902	2,182,926	2,204,461	2,177,241	(3,070)	2,178,777
6	Service Installation Fees	3,936,192	3,947,365	3,956,935	3,972,447	3,984,158	3,996,977	4,018,787	4,031,445	4,051,718	4,068,037	4,081,215	4,115,626	4,161,964	225,772	4,049,081
7	**TOTAL WATER CIAC**	36,584,931	36,678,431	36,802,024	36,927,007	37,026,384	37,144,111	37,270,399	37,446,807	37,569,837	37,693,911	37,798,005	38,019,763	38,469,209	1,884,278	37,527,090

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1994
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Additions	(15) Average Net Add. 1994
1	Plant Capacity Fees	14,288	33,300	25,825	12,664	31,128	19,511	88,762	19,339	22,575	13,034	15,789	31,741	327,955	163,977
2	Line/Main Extensions	32,804	48,497	38,769	32,747	34,970	36,392	39,644	46,231	45,778	40,201	38,211	36,724	470,966	235,484
3	Meter Installation Fees	24,635	31,489	44,386	42,256	50,049	48,575	35,344	36,940	37,603	37,657	28,309	59,254	476,496	238,263
4	Contributed Lines	10,600	0	0	0	(10,554)	0	0	0	0	0	83,504	302,610	386,159	193,080
5	Cont. Prpty Other than Lines	0	738	492	0	(685)	0	0	246	1,800	24	21,535	(27,220)	(3,070)	(1,534)
6	Service Installation Fees	11,173	9,570	15,512	11,711	12,819	21,810	12,658	20,273	16,319	13,178	34,411	46,339	225,772	112,889
7	**TOTAL NET ADDITIONS**	93,500	123,594	124,983	99,377	117,727	126,288	176,408	123,029	124,074	104,094	221,757	449,446	1,884,278	942,159

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1994
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Gross Additions	(15) Ave Gross Additions 1994
1	Plant Capacity Fees	14,288	33,300	25,825	12,664	31,128	19,511	88,762	19,339	22,575	13,034	15,789	31,741	327,955	163,977
2	Line/Main Extensions	32,804	48,497	38,769	32,747	34,970	36,392	39,644	48,231	45,778	40,201	38,211	36,724	470,966	235,484
3	Meter Installation Fees	24,635	31,489	44,386	42,256	50,049	48,575	35,344	36,940	37,603	37,807	28,309	59,254	476,646	238,336
4	Contributed Lines	10,600	0	0	0	(10,554)	0	0	0	0	0	83,504	302,610	386,159	193,080
5	Cont. Prpty Other than Lines	0	738	492	0	(685)	0	0	246	1,800	24	21,535	(27,220)	(3,070)	(1,534)
6	Service Installation Fees	11,173	9,570	15,512	11,711	12,819	21,810	12,658	20,273	16,319	13,478	34,411	46,339	226,072	113,039
7	**TOTAL GROSS ADDITIONS**	93,500	123,594	124,983	99,377	117,727	126,288	176,408	123,029	124,074	104,544	221,757	449,446	1,884,728	942,364

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1994
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1994
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	150	0	0	150	75
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	300	0	0	300	150
7	**TOTAL RETIREMENTS**	0	0	0	0	0	0	0	0	0	450	0	0	450	225

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1994
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Adjustments	(15) Ave. Utility Adjustments 1994
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	**FPSC Margin Reserve - CIAC**	0	0	0	0	0	0	0	0	0	0	0	922,424	922,424	461,214

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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

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

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

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC

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

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

Line No.	(1) Description	(2) Water CIAC In Service Year-End Balances
1	**12/31/90 Balance**	79,119
2	**Balance per order 12/31/90 (Deep Creek) and 09/30/91 (Lehigh)**	866,048
3	Utility Adjustments to ordered balance (1)	13,725
4	1991 Additions	28,797
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	28,797
8	**12/31/91 Balance**	987,688
9	**Balance per order 12/31/91(Uniform Plants) and 04/30/92 (Marco Island)**	4,671,810
10	Utility Adjustments to ordered balance (1)	(8,217)
11	1992 Additions	833,126
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	833,126
15	**12/31/92 Balance**	6,484,407
16	**Balance per order 12/31/92**	0
17	Utility Adjustments to ordered balance (1)	0
18	1993 Additions	1,024,784
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	1,024,784
22	**12/31/93 Balance**	7,509,191
23	**Balance per order 12/31/93**	0
24	Utility Adjustments to ordered balance (1)	0
25	1994 Additions	1,202,830
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	1,202,830
29	**12/31/94 Balance**	8,712,021
30	**Balance per order 12/31/94**	0
31	Utility Adjustments to ordered balance (1)	0
32	1995 Additions	0
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	0
36	**12/31/95 Balance**	0
37	**Balance per order 12/31/95**	0
38	Utility Adjustments to ordered balance (1)	0
39	1996 Additions	0
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	0
43	**12/31/96 Balance**	0

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

5/29/95 2:54 PM A13W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1994
TEST YEAR AVERAGE BALANCE / SUMMARY

***Company*: SSU / FPSC Jurisdiction - All Plants**
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Classification	(2) 1994 ACCUMULATED AMORTIZATION OF CIAC Balance Per Books 12/31/93	(3) Net Additions	(4) Balance Per Books 12/31/94	(5) Utility Adjustments	(6) Adjusted Balance 12/31/94	(7) 1994 AVERAGE BALANCE Balance Per Books	(8) Utility Adjustments	(9) Adjusted Utility Balance	(10) 1994 NON-USED & USEFUL Percentage	(11) Amount
1	Plant Capacity Fees	2,290,193	341,500	2,631,693	0	2,631,693	2,460,947	0	2,460,947	0.71%	17,507
2	Line/Main Extensions	1,540,825	208,944	1,749,769	0	1,749,769	1,645,317	0	1,645,317	1.77%	29,149
3	Meter Installation Fees	931,047	289,137	1,220,184	0	1,220,184	1,075,641	0	1,075,641	0.00%	0
4	Contributed Lines	1,318,984	189,375	1,508,359	0	1,508,359	1,413,683	0	1,413,683	14.39%	203,360
5	Cont. Prpty Other than Lines	616,768	72,579	689,347	0	689,347	653,066	0	653,066	13.59%	88,772
6	Service Installation Fees	811,378	101,295	912,673	0	912,673	862,035	0	862,035	0.00%	0
7	**TOTAL ACCUM. AMORT. WATER CIAC**	7,509,195	1,202,830	8,712,025	0	8,712,025	8,110,689	0	8,110,689	4.18%	338,788

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

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

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1994
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Classification	Balance Per Books 12/31/93	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Balance Per Books 12/31/94	Net Additions	Ave. Utility Balance 1994
1	Plant Capacity Fees	2,290,193	2,318,654	2,347,115	2,375,576	2,404,037	2,432,498	2,460,927	2,489,388	2,517,849	2,546,310	2,574,771	2,603,232	2,631,693	341,500	2,460,947
2	Line/Main Extensions	1,540,825	1,558,234	1,575,643	1,593,052	1,610,461	1,627,870	1,645,315	1,662,724	1,680,133	1,697,542	1,714,951	1,732,360	1,749,769	208,944	1,645,317
3	Meter Installation Fees	931,047	955,146	979,245	1,003,344	1,027,443	1,051,542	1,075,590	1,099,689	1,123,788	1,147,887	1,171,986	1,196,085	1,220,184	289,137	1,075,641
4	Contributed Lines	1,318,984	1,334,766	1,350,548	1,366,330	1,382,112	1,397,894	1,413,667	1,429,449	1,445,231	1,461,013	1,476,795	1,492,577	1,508,359	189,375	1,413,683
5	Cont. Prpty Other than Lines	616,768	622,816	628,864	634,912	640,960	647,008	653,059	659,107	665,155	671,203	677,251	683,299	689,347	72,579	653,066
6	Service Installation Fees	811,378	819,822	828,266	836,710	845,154	853,598	862,009	870,453	878,897	887,341	895,785	904,229	912,673	101,295	862,035
7	**TOTAL ACC. AMORT. CIAC**	7,509,195	7,609,438	7,709,681	7,809,924	7,910,167	8,010,410	8,110,567	8,210,810	8,311,053	8,411,296	8,511,539	8,611,782	8,712,025	1,202,830	8,110,689

5/29/95 3:00 PM A14W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1994
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Net Additions	(15) Average Net Add. 1994
1	*Plant Capacity Fees*	28,461	28,461	28,461	28,461	28,461	28,429	28,461	28,461	28,461	28,461	28,461	28,461	341,500	170,754
2	Line/Main Extensions	17,409	17,409	17,409	17,409	17,409	17,445	17,409	17,409	17,409	17,409	17,409	17,409	208,944	104,492
3	Meter Installation Fees	24,099	24,099	24,099	24,099	24,099	24,048	24,099	24,099	24,099	24,099	24,099	24,099	289,137	144,594
4	Contributed Lines	15,782	15,782	15,782	15,782	15,782	15,773	15,782	15,782	15,782	15,782	15,782	15,782	189,375	94,699
5	Cont. Prpty Other than Lines	6,048	6,048	6,048	6,048	6,048	6,051	6,048	6,048	6,048	6,048	6,048	6,048	72,579	36,296
6	Service Installation Fees	8,444	8,444	8,444	8,444	8,444	8,411	8,444	8,444	8,444	8,444	8,444	8,444	101,295	50,857
7	**TOTAL NET ADDITIONS**	100,243	100,243	100,243	100,243	100,243	100,157	100,243	100,243	100,243	100,243	100,243	100,243	1,202,830	601,494

5/29/95 3:34 PM A14W3.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1994
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Gross Additions	(15) Average Gross Add. 1994
1	Plant Capacity Fees	28,461	28,461	28,461	28,461	28,461	28,429	28,461	28,461	28,461	28,461	28,461	28,461	341,500	170,754
2	Line/Main Extensions	17,409	17,409	17,409	17,409	17,409	17,445	17,409	17,409	17,409	17,409	17,409	17,409	208,944	104,492
3	Meter Installation Fees	24,099	24,099	24,099	24,099	24,099	24,048	24,099	24,099	24,099	24,099	24,099	24,099	289,137	144,584
4	Contributed Lines	15,782	15,782	15,782	15,782	15,782	15,773	15,782	15,782	15,782	15,782	15,782	15,782	189,375	94,699
5	Cont. Prpty Other than Lines	6,048	6,048	6,048	6,048	6,048	6,051	6,048	6,048	6,048	6,048	6,048	6,048	72,579	36,298
6	Service Installation Fees	8,444	8,444	8,444	8,444	8,444	8,411	8,444	8,444	8,444	8,444	8,444	8,444	101,295	50,657
7	**TOTAL GROSS ADDITIONS**	100,243	100,243	100,243	100,243	100,243	100,157	100,243	100,243	100,243	100,243	100,243	100,243	1,202,830	601,494

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1994
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1994
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL RETIREMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

5/29/95 3:35 PM A14W5.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1994
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Adjustments	(15) Ave. Utility Adjustments 1994
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

5/29/95 3:35 PM A14W6.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -1994
CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

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

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

See Schedule A-15 for 1996.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1994
SUMMARY

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

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

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

See Schedule A-15 for 1996.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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

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

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

AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

19	Beginning Balance 12/31/93	2,765,322
20	Jan	2,765,322
21	Feb	2,827,388
22	Mar	2,802,507
23	Apr	2,850,163
24	May	3,013,733
25	Jun	3,088,800
26	Jul	3,163,857
27	Aug	3,164,822
28	Sep	3,164,822
29	Oct	3,218,055
30	Nov	3,307,349
31	Ending Balance 12/31/94	3,382,669
32	Average Balance	3,073,997
33	Non-used and Useful Percentage	100.00%
34	Non-used and Useful Amount	3,073,997

Non used and useful percent is calculated at the plant level. Summaries reflect a weighted composite percent.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER WORKING CAPITAL ALLOWANCE CALCULATION - 1994

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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

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

(1)		(2)	(3)	(4)	(5)
		1994 WORKING CAPITAL ALLOWANCE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Total Operation and Maintenance Expenses	13,964,042	24,387	13,988,429	B-1(W)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	1,745,506	3,048	1,748,555	

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Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1994

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] 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-18 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/93	(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 12/31/94	(15) Test Year Simple Average Balance
1	Utility Plant in Service	316,648,990	316,550,439	316,502,098	315,677,996	316,178,639	315,659,105	317,355,463	325,607,701	327,711,608	329,410,408	331,285,615	329,835,198	309,070,115	312,859,553
2	Construction in Process	13,210,476	13,185,864	14,581,242	16,786,802	17,604,686	19,633,766	23,844,499	18,025,246	17,319,201	17,062,361	16,797,627	20,770,019	6,947,933	10,079,205
3															
4	**GROSS UTILITY PLANT**	329,859,466	329,736,303	331,083,340	332,464,800	333,783,325	335,292,871	341,199,962	343,632,947	345,030,809	346,472,769	348,083,242	350,605,217	316,018,048	322,938,758
5															
6	Less: Accumulated Deprec.	(71,529,279)	(72,445,554)	(73,361,971)	(74,181,697)	(75,091,916)	(75,969,520)	(76,890,931)	(77,770,280)	(78,426,589)	(79,345,674)	(80,263,254)	(81,196,522)	(73,806,379)	(72,667,829)
7															
8	**NET UTILITY PLANT**	258,330,187	257,290,749	257,721,369	258,283,103	258,691,609	259,323,351	264,309,031	265,862,667	266,604,220	267,127,095	267,819,988	269,408,695	242,211,669	250,270,929
9															
10	Acquisition Adjustment	(488,893)	(488,743)	(488,743)	(488,743)	(488,593)	(492,397)	(492,397)	(492,397)	(492,397)	(492,397)	(492,247)	(492,247)	(1,524,068)	(1,006,491)
11	Accumulated Amortization	18,909	17,965	17,020	16,075	15,130	14,185	13,240	12,295	11,350	10,405	9,461	8,516	209,672	114,291
12															
13	***INVESTMENT IN UTILITY PLANT***	257,860,203	256,819,971	257,249,646	257,810,435	258,218,146	258,845,139	263,829,874	265,382,565	266,123,173	266,645,103	267,337,202	268,924,964	240,897,253	249,378,729
14															
15	Land Held For Resale	481,839	481,839	481,838	481,839	481,839	481,839	481,839	481,839	481,839	481,838	481,790	481,790	481,790	481,815
16	Bonds Receivable	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,235,000
17	*Investment in Gas Assets*	1,508,140	1,492,759	1,487,426	1,493,850	1,490,917	1,485,062	1,479,524	1,471,350	1,468,619	1,464,966	1,457,937	1,455,881	1,480,589	1,494,365
18															
19	**TOTAL OTHER INVESTMENTS**	4,239,979	4,224,598	4,219,264	4,225,689	4,222,756	4,216,901	4,181,363	4,173,189	4,170,458	4,166,804	4,159,727	4,157,671	4,182,379	4,211,180
20															
21	Cash	2,030,622	(784,300)	(983,438)	731,685	873,936	1,436,966	1,805,171	1,504,532	1,309,263	935,372	1,961,916	157,829	897,997	1,464,310
22	Special Deposits	171,116	248,232	249,617	170,571	173,284	19,691	219,564	218,878	219,415	417,297	419,055	112,253	307,907	239,512
23	Restricted Cash	1,171,434	1,103,870	1,689,665	1,133,411	1,130,612	1,697,376	10,812,697	10,573,907	11,167,834	9,826,039	9,870,989	9,719,746	9,487,936	5,329,685
24	Utility Deposits	98,810	122,243	122,243	133,798	133,798	108,040	109,040	109,040	109,015	109,015	109,016	93,318	88,881	93,846
25	Working Funds	9,122	9,551	11,430	41,271	11,128	10,233	10,967	10,897	8,959	9,129	15,740	14,540	12,633	10,878
26	Temporary Cash Investments	9,182,259	10,370,941	8,850,638	6,696,435	6,555,903	7,218,908	4,530,899	2,549,181	786,317	1,293,653	1,802,986	1,257,749	8,000,000	8,591,130
27															
28	**TOTAL CASH**	12,663,363	11,070,537	9,940,155	8,907,171	8,878,661	10,491,214	17,488,338	14,972,435	13,600,803	12,590,505	14,179,702	11,355,435	18,795,354	15,729,361
29															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1994

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] 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-18 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/93	(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 12/31/94	(15) Test Year Simple Average Balance
33	Customer Accounts Receivable	3,213,090	3,494,057	3,207,320	3,314,006	3,970,870	3,764,683	3,629,114	3,293,921	3,088,193	3,466,653	3,161,762	3,577,165	3,842,823	3,527,957
34	Other Accounts Receivable	388,265	368,433	296,216	278,300	275,750	257,488	239,871	238,061	221,197	222,333	239,137	366,013	329,240	358,753
35	Allowance for Doubtful Accounts	(312,278)	(335,199)	(324,111)	(376,189)	(373,599)	(426,889)	(306,293)	(367,346)	(167,830)	(157,191)	(173,947)	(207,426)	(326,785)	(319,532)
36	Notes Receivable	38,500	38,500	26,000	0	0	0	0	0	0	0	0	0	0	19,250
37	Inventories	554,580	550,280	520,738	578,435	616,185	451,178	477,886	480,833	476,571	443,543	437,535	312,941	351,572	453,076
38	Prepaid Expenses	155,388	142,277	113,093	58,973	39,441	30,555	6,470	(62,854)	(82,368)	(128,246)	(20,507)	(4,335)	80,352	117,870
39	Accrued Interest Receivable	122,777	26,290	124,241	26,000	68,257	82,094	17,923	135,051	180,978	154,874	166,534	192,824	196,029	159,403
40	Unbilled Revenues	4,041,187	4,111,400	4,190,845	3,824,762	3,824,762	3,824,762	3,824,762	3,824,762	3,824,762	3,824,762	3,824,762	3,824,762	3,490,671	3,765,929
41	Misc Current Assets	57,506	63,492	64,407	72,493	83,763	85,199	87,045	90,472	105,543	105,719	107,958	177,804	179,933	118,720
42															
43	**TOTAL CURRENT ASSETS**	8,259,015	8,459,530	8,218,749	7,776,780	8,505,429	8,069,070	7,976,778	7,632,900	7,647,046	7,932,247	7,743,234	8,239,748	8,143,835	8,201,426
44															
45	Unamortized Debt Issue Cost	2,449,582	2,429,618	2,411,625	2,392,561	2,430,298	2,409,708	2,672,539	2,663,964	2,643,106	2,623,289	2,601,322	2,581,320	2,558,722	2,504,152
46	Extraordinary Abandonment	0	0	0	0	0	0	0	0	0	0	0	0	690,175	345,088
47	Regulatory Assets	1,873,583	1,874,644	2,269,983	2,302,964	2,304,053	2,305,150	2,306,248	2,307,895	2,308,993	2,309,847	2,310,600	2,311,252	2,488,413	2,180,998
48	Preliminary Survey and Investigations	1,739,974	1,568,973	1,577,390	1,645,154	1,657,654	1,665,811	1,745,020	886,569	962,083	979,900	983,595	1,030,985	774,158	1,257,066
49	Temporary Clearing Accounts	10,816	95,903	24,269	232,115	61,475	59,407	54,814	3,396	15,900	22,225	15,692	(44,030)	(7,890)	1,463
50	Clearing Accounts	0	15,617	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	2,344,927	2,323,844	2,343,366	2,300,959	2,417,645	2,432,235	2,456,176	2,482,771	2,466,100	2,298,561	2,256,810	2,192,786	1,963,777	2,154,352
52	Other Deferred Debits	1,954,057	2,124,802	2,095,278	2,100,385	2,149,913	2,249,074	4,800,685	4,754,208	4,779,990	4,862,802	4,823,629	4,889,840	5,707,993	3,831,025
53	Deferred Federal Income Taxes	12,699,029	12,699,029	13,603,994	13,567,089	13,567,089	13,567,089	13,567,089	13,567,089	13,567,089	13,567,089	13,567,089	13,567,089	14,013,106	13,356,068
54	Deferred State Income Taxes	3,390,497	3,390,497	3,695,894	3,695,092	3,695,092	3,695,092	3,695,092	3,695,092	3,695,092	3,695,092	3,695,092	3,695,092	3,719,605	3,555,051
55															
56	**TOTAL DEFERRED ASSETS**	26,462,465	26,522,927	28,021,799	28,236,319	28,283,219	28,383,566	31,297,663	30,360,984	30,438,353	30,358,905	30,253,829	30,224,334	31,908,059	29,185,263
57															
58	**TOTAL ASSETS**	309,485,025	307,097,563	307,649,613	306,956,394	308,108,211	310,005,890	324,774,016	322,522,073	321,979,833	321,693,564	323,673,694	322,902,152	303,926,880	306,705,959

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1994

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] 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 12/31/93	(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 12/31/94	(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	4,673,713	5,241,498	5,696,670	5,471,535	5,792,871	5,995,585	6,267,379	6,224,757	6,118,079	5,918,118	5,587,771	5,450,340	5,344,894	5,009,304
4															
5	TOTAL STOCKHOLDERS EQUITY	77,506,118	78,073,903	78,529,075	78,303,940	78,625,276	78,827,990	79,099,784	79,057,162	78,950,484	78,750,523	78,420,176	78,282,745	78,177,299	77,841,709
6															
7	Bonds Payable	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	0	0	7,500,000
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	70,220,738	70,219,542	70,217,832	70,056,557	70,039,527	70,037,294	81,977,312	81,975,479	80,972,244	80,947,599	80,943,694	97,462,761	80,814,090	75,517,414
10															
11	TOTAL LONG TERM DEBT	109,416,988	109,415,792	109,414,082	109,252,807	109,235,777	109,233,544	121,173,562	121,171,729	120,168,494	120,143,849	120,139,944	121,659,011	105,010,340	107,213,664
12															
13	*TOTAL CAPITALIZATION*	*186,923,106*	*187,489,695*	*187,943,157*	*187,556,747*	*187,861,053*	*188,061,534*	*200,273,346*	*200,228,891*	*199,118,978*	*198,894,372*	*198,560,120*	*199,941,756*	*183,187,639*	*185,055,373*
14															
15	Accounts Payable	4,514,298	223,076	923,895	1,672,731	912,065	982,503	1,656,386	799,684	1,253,706	304,633	1,363,798	1,837,935	3,519,486	4,016,893
16	Accounts Payable-Other	507,974	514,083	495,052	546,107	547,613	546,295	581,818	587,716	512,971	535,902	504,520	459,720	451,791	479,864
17	Current Portion of Debt	1,160,000	1,160,000	1,160,000	1,160,000	1,175,000	1,175,000	1,953,943	1,953,943	1,953,943	1,953,943	1,955,570	1,957,207	2,021,538	1,590,770
18	Accounts Payable-Affiliates	882,365	1,257,082	45,860	(287,371)	(131,324)	(11,142)	110,534	140,145	(825,338)	(405,713)	(230,057)	(15,400)	1,734,406	1,308,386
19	Customer Deposits	1,773,755	1,782,646	1,809,402	1,777,911	1,790,942	1,812,292	1,837,236	1,851,111	1,864,998	1,871,473	1,880,107	1,887,130	1,697,673	1,735,714
20	Accrued Taxes Payable	3,426,244	4,842,844	5,888,811	3,896,217	4,516,669	4,877,738	5,344,103	7,188,813	6,224,344	6,360,781	6,509,303	3,525,188	3,255,004	3,340,624
21	Accrued Interest-Debt	1,427,135	899,748	374,873	1,151,064	1,727,244	2,308,175	2,291,738	574,134	1,134,171	1,140,706	1,707,889	1,360,256	1,760,712	1,593,924
22	Other Accrued Interest	55,945	56,982	58,363	59,681	61,571	60,987	62,308	58,766	56,606	55,681	56,409	55,044	50,275	53,110
23	Notes Payable	36,258	35,543	34,837	34,053	33,186	32,454	31,784	31,108	30,426	29,739	29,040	28,440	27,730	31,994
24	Accrued Liabilities	576,384	749,268	745,760	789,140	825,981	917,427	1,072,219	752,015	846,637	976,426	1,176,109	1,401,606	995,475	785,930
25															
26	TOTAL CURRENT LIABILITIES	14,360,358	11,521,272	11,536,853	10,799,533	11,458,947	12,704,729	14,941,871	13,937,435	13,052,464	12,823,571	14,952,688	12,497,126	15,514,090	14,937,229
27															

5/29/95 3:36 PM A19W1.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1994

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] 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 2 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/93	(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 12/31/94	(15) Test Year Simple Average Balance
28	Advances For Construction	3,255,918	3,255,918	3,343,983	3,241,182	3,256,725	3,420,295	3,495,361	3,570,419	3,536,609	3,536,609	3,589,843	3,679,138	4,238,230	3,747,074
29	Deferred Revenues	1,132,230	1,054,052	0	422	434	(2,093)	(2,093)	(2,088)	(2,092)	(2,083)	(2,138)	9,387	23,044	577,637
30	Other Deferred Credits	1,464,135	1,532,727	1,481,362	2,257,522	2,259,071	2,281,884	2,335,844	2,452,487	2,591,650	2,685,773	2,795,638	2,768,846	2,334,736	1,899,436
31	Regulatory Liabilities	2,007,626	2,007,626	2,402,746	2,397,122	2,397,122	2,397,122	2,397,122	2,397,122	2,397,122	2,397,122	2,397,122	2,397,122	2,599,125	2,303,376
32	Pension And Benefits Reserves	115,096	(22,711)	13,023	(189,285)	(193,772)	(158,038)	(148,269)	(196,429)	(160,696)	(126,547)	(176,307)	(179,874)	(341,716)	(113,315)
33	Other Accrued Reserves	0	0	0	0	0	0	0	40,000	80,000	120,000	160,000	200,000	0	0
34	Contributions in Aid Construction	109,005,061	109,237,649	109,489,963	109,690,998	109,892,189	110,179,878	110,450,095	110,730,838	110,936,083	111,202,293	111,458,634	111,999,236	98,794,911	103,899,986
35	Accumulated Amortization	(22,342,371)	(22,615,878)	(22,889,385)	(23,162,892)	(23,436,399)	(23,709,906)	(23,983,413)	(24,256,920)	(24,530,427)	(24,803,934)	(25,076,468)	(25,349,976)	(23,786,886)	(23,064,629)
36	Deferred Investment Tax Credit	1,095,418	1,092,277	1,090,997	1,087,856	1,084,716	1,081,576	1,078,436	1,075,296	1,072,156	1,069,015	1,065,875	1,062,735	1,404,513	1,249,966
37	Deferred Taxes-AFUDC	715,075	715,075	712,815	732,416	732,416	732,416	732,417	732,416	732,416	732,416	732,416	732,416	732,191	723,633
38	Deferred Income Taxes	11,753,383	11,829,861	12,524,099	12,544,773	12,795,709	13,016,493	13,203,299	11,812,606	13,155,570	13,164,957	13,216,271	13,144,240	19,227,003	15,490,193
39															
40	TOTAL DEFERRED CREDITS	108,201,561	108,066,596	108,169,603	108,600,114	108,788,211	109,239,627	109,558,799	108,355,747	109,808,391	109,975,621	110,160,886	110,463,270	105,225,151	106,713,357
41															
42	TOTAL CAPITAL AND LIABILITIES	309,485,025	307,097,563	307,649,613	306,956,394	308,108,211	310,005,890	324,774,016	322,522,073	321,979,833	321,693,564	323,673,694	322,902,152	303,926,880	306,705,959

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1994
ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)
	ACQUISITION ADJUSTMENTS BALANCE			ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS		
Line No.	Description	Amount	Average Balance (1)	Description	Annual Expense & Balance	Average Balance (1)
1	12/31/91 Balance per Order No. 93-0423 Dated 3/22/93	(64,578)		12/31/91 Balance per Order No. 93-0423 Dated 3/22/93	24,668	
2	Adjustments	0		Adjustments	0	
3	12/31/91 Adjusted Balance	(64,578)		12/31/91 Adjusted Balance	24,668	
4				1992 Amortization Expense	635	
5	12/31/92 BALANCE	(64,578)		12/31/92 BALANCE	25,303	
6				1993 Amortization Expense	635	
7	12/31/93 BALANCE	(64,578)		12/31/93 BALANCE	25,938	
8				1994 Amortization Expense	635	
9	**12/31/94 BALANCE**	(64,578)	(64,578)	**12/31/94 BALANCE**	26,573	26,256
10				1995 Amortization Expense		
11	12/31/95 BALANCE			12/31/95 BALANCE		
12				1996 Amortization Expense		
13	12/31/96 BALANCE			12/31/96 BALANCE		

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

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION

	(1)	(2)	(3)	(4)
	ACQUISITION ADJUSTMENTS:	1994	Supporting Schedules	Recap Schedules
14	Average Balance	(64,578)	Above	
15	Composite Non-Used & Useful Plant in Service - % (1)	(1.33%)	A-5 (W)	
16	**AVERAGE NON-USED & USEFUL AMOUNT**	856		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	26,256	Above	
18	Composite Non-Used & Useful Accumulated Depreciation - % (1)	(1.76%)	A-9 (W)	
19	**AVERAGE NON-USED & USEFUL AMOUNT**	(463)		
20	**NET NON-USED AND USEFUL AMOUNT**	393		A-7 (W)

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

SCHEDULE OF OTHER - WATER - 1994
DEFERRED DEBITS

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC

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

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

Line No.	(1) Description	(2) TOTAL DEFERRED DEBITS ADDITIONS	(3) TOTAL DEFERRED DEBITS MONTHLY AMORTIZATION	(4) TOTAL DEFERRED DEBITS UNAMORTIZED BALANCE	(5) Recap Schedule
1	**DEFERRED DEBITS**				
3	**12/31/93 Balance**			1,177,170	
4	Jan	23,114	0	1,200,284	
5	Feb	62,129	0	1,262,413	
6	Mar	5,753	0	1,268,166	
7	Apr	16,285	0	1,284,451	
8	May	11,401	0	1,295,852	
9	Jun	6,897	0	1,302,749	
10	Jul	18,474	0	1,321,223	
11	Aug	13,513	0	1,334,736	
12	Sep	15,093	0	1,349,829	
13	Oct	73,791	0	1,423,620	
14	Nov	42,188	0	1,465,808	
15	12/31/94 Balance	0	0	1,465,808	
16					
17	**Total Amortization Expense 12/31/94**		0		B-1 (W)
18	**Average Rate Base Balance 12/31/94**			1,321,489	A-1 (W)

MARCO ISLAND RAW WATER SUPPLY

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

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

SCHEDULE OF WATER NET OPERATING INCOME - 1994
PRESENT AND REQUESTED

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Description	(2) 1994 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1994 REQUESTED OPERATING INCOME Requested Revenue Increase	(6) Requested Income	(7) Requested Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	22,849,714	246,353	23,096,067	5,005,729	28,101,796	21.67%	B-4(W),B-3(W)
3	Other Revenue	402,222	0	402,222	0	402,222		B-4(W)
4	**TOTAL OPERATING REVENUES**	23,251,936	246,353	23,498,289	5,005,729	28,504,018		
5	**OPERATING EXPENSES:**							
6	*Operation and Maintenance*	13,964,042	24,387	13,988,429	0	13,988,429		B-5(W)
7	Depreciation net of CIAC Amort	3,493,926	0	3,493,926	0	3,493,926		B-13(W)
8	Amortization	(685)	0	(685)	0	(685)		B-18(W),A-21(W)
9	Taxes Other Than Income	3,033,134	(144,431)	2,888,703	225,254 (A)	3,113,957		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(467,890)	150,492	(317,398)	1,844,068 (B)	1,526,670		B-16(W),B-1(W)3/3
11	***TOTAL OPERATING EXPENSES***	20,022,527	30,448	20,052,975	2,069,322	22,122,297		
12	**NET OPERATING INCOME**	3,229,409	215,905	3,445,315	2,936,407	6,381,722		
13	**RATE BASE**	65,247,267	(458,166)	64,789,101		64,789,101		A-1(W)
14	**RATE OF RETURN**	4.95%		5.32%		9.85%		D-1(W)

Notes:

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1994
PRESENT AND REQUIRED

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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

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

	(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)
		1994 PRESENT OPERATING INCOME			1994 REQUIRED OPERATING INCOME				
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Required Revenue Increase		Required Income	Required Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES:**								
2	Water Sales	22,849,714	246,353	23,096,067	5,005,729		28,101,796	21.67%	B-4(W),B-3(W)
3	Other Revenue	402,222	0	402,222	0		402,222		B-4(W)
4	**TOTAL OPERATING REVENUES**	23,251,936	246,353	23,498,289	5,005,729		28,504,018		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	13,964,042	24,387	13,988,429	0		13,988,429		B-5(W)
7	Depreciation net of CIAC Amort	3,493,926	0	3,493,926	0		3,493,926		B-13(W)
8	Amortization	(685)	0	(685)	0		(685)		B-18(W), A-21(W)
9	Taxes Other Than Income	3,033,134	(144,431)	2,888,703	225,254	(A)	3,113,957		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(467,890)	150,492	(317,398)	1,844,068	(B)	1,526,670		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	20,022,527	30,448	20,052,975	2,069,322		22,122,297		
12	**NET OPERATING INCOME**	3,229,409	215,905	3,445,315	2,936,407		6,381,722		
13	**RATE BASE**	65,247,267	(458,166)	64,789,101			64,789,101		A-1(W)
14	**RATE OF RETURN**	4.95%		5.32%			9.85%		D-1(W)

Notes:

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

5/30/95 12:06 PM B01W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1994
REQUIRED AND REQUESTED

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Description	(2) Required	(3) Requested	(4) Supporting Schedules	(5) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	11.19%	D-1(W)	
3	Rate of Return (%)	9.85%	9.85%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	64,789,101	64,789,101	A-1(W)	
6	Required / Requested Income (L3 x L5)	6,381,726	6,381,726		
7	Adjusted Income Under Present Rates	3,445,315	3,445,315	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	2,936,411	2,936,411		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	4,780,482	4,780,482		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	5,005,740	5,005,740		B-1(W)1/3,2//3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	4,780,482	4,780,482		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	1,844,071	1,844,071		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	225,258	225,258		B-1(W)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	2,936,411	2,936,411		B-1(W)1/3,2//3

Notes:

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

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

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

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

1995 INTERIM REQUIRED RATE OF RETURN CALCULATION

Line No.	(1) Class of Capital	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
21	Long-Term Debt	57.79%	8.97%	5.18%
22	Customer Deposits	0.90%	5.92%	0.05%
23	Deferred ITC	0.67%	9.89%	0.07%
24	Short Term Debt	0.00%	0.00%	0.00%
25	Preferred Stock	0.00%	0.00%	0.00%
26	Common Equity	41.44%	11.19%	4.64%
27	Adjustment for Gas	(0.80%)	11.19%	(0.09%)
28	TOTAL	100.00%		9.85%

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1994

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Description	(2) Utility Adjustments Water	(3) Supporting Schedule
1	**A. REVENUES:**		B-4(W)
2	1. Difference between Booked & Annualized Revenues.	(246,353)	
3			
4	2.	0	
5			
6		(246,353)	
7	**B. OPERATION AND MAINTENANCE EXPENSE:**		B-5(W)
8	1. Purchased Raw Water from Marco Island	24,387	
9			
10	2.	0	
11			
12	3.	0	
13			
14	4.	0	
15			
16	5.	0	
17			
18	6.	0	
19			
20	7.	0	
21			
22		24,387	
23	**C. DEPRECIATION NET OF AMORTIZATION OF CIAC:**		B-13(W)
24	1.	0	
25			
26	2.	0	
27			
28		0	
29	**D. AMORTIZATION:**		B-18(W), A-21(W)
30	1.	0	
31			
32	2.	0	
33			
34		0	
35	**E. TAXES OTHER THAN INCOME:**		B-15(W)
36	1. Calculate RAF impact due to difference between booked and annualized revenues.	11,086	
37			
38	2. Non Used & Useful Property Tax Add-Back	270,764	
39			
40	3. Non Used and Useful Property Taxes	(426,281)	
41			
42		(144,431)	
43	**F. INCOME TAXES:**		B-16(W)
44	1. Calculate income tax impact as a result of the adjustments to per book income components.	150,492	
45			
46	2.	0	
47			
48		150,492	
49			
50			
51	**TOTAL WATER INCOME ADJUSTMENTS**	(215,905)	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING REVENUES - 1994
UNDER PRESENT RATES

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	Account No. and Description	1994 Revenues (Present) Per Books	Adjustments	Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	569,964		
3	461.1 Metered - Residential	16,837,219		
4	461.2 Metered - Commercial	2,320,238		
5	461.3 Metered - Industrial	0		
6	461.4 Metered - Public Authority	14,569		
7	461.5 Metered - Multi-Family	1,383,550		
8	Subtotal Water Sales	21,125,540	1,970,527	23,096,067
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	(294)		
11	462.2 Private Fire Protection	218,728		
12	464 Other Sales - Public Authorities	0		
13	465 Irrigation Customers	1,518,533		
14	466 Sales for Resale	0		
15	467 Interdepartmental Sales	0		
16	475 *Unbilled Revenues*	(12,793)		
17	Subtotal Other Water Sales	1,724,174	(1,724,174)	0
18	**TOTAL WATER SALES**	22,849,714	246,353	23,096,067
19	**OTHER WATER REVENUES:**			
20	470 Forfeited Discounts	0	0	0
21	471 Misc. service Revenues	399,339	0	399,339
22	472 Rents From Water Property	0	0	0
23	473 Interdepartmental Rents	0	0	0
24	474 Other Water Revenues	2,883	0	2,883
25	**TOTAL OTHER WATER REVENUES**	402,222	0	402,222
26	**TOTAL PRESENT WATER OPERATING REVENUES**	23,251,936	246,353	23,498,289

Note: Adjustment relates to Annualized Revenues and cannot be broken out by class of service.
An explanation of Adjustments is provided in the 'E' Schedules.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
SUMMARY OF TOTAL O & M EXPENSES

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Account No. and Name	(2) 1994 TOTAL O & M (.1 - .8) Per Books O & M	(3) Adjustments	(4) Adjusted O & M	(5) 1994 DIRECT O & M (.1 - .6) Per Books O & M	(6) Adjustments	(7) Adjusted O & M	(8) 1994 ALLOCATED CUST ACCTS (.7) Per Books O & M	(9) Adjustments	(10) Adjusted O & M	(11) 1994 ALLOCATED A & G (.8) Per Books O & M	(12) Adjustments	(13) Adjusted O & M
1	601 Salaries & Wages - Employees	5,076,170	0	5,076,170	2,290,183	0	2,290,183	819,016	0	819,016	1,966,971	0	1,966,971
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits (1)	1,216,761	0	1,216,761	548,960	0	548,960	196,318	0	196,318	471,483	0	471,483
4	610 Purchased Water	1,386,183	24,387	1,410,570	1,386,183	24,387	1,410,570	0	0	0	0	0	0
5	615 Purchased Power	1,745,575	0	1,745,575	1,709,911	0	1,709,911	3,121	0	3,121	32,543	0	32,543
6	616 Fuel for Power Production	17,448	0	17,448	17,448	0	17,448	0	0	0	0	0	0
7	618 Chemicals	591,547	0	591,547	591,547	0	591,547	0	0	0	0	0	0
8	620 Materials & Supplies	1,176,110	0	1,176,110	1,024,672	0	1,024,672	48,987	0	48,987	102,451	0	102,451
9	631 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632 Contractual Services - Acct.	85,083	0	85,083	0	0	0	0	0	0	85,083	0	85,083
11	633 Contractual Services - Legal	67,452	0	67,452	0	0	0	0	0	0	67,452	0	67,452
12	634 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	702,550	0	702,550	467,607	0	467,607	0	0	0	234,943	0	234,943
14	641 Rental of Real Building/Real Property	77,984	0	77,984	4,521	0	4,521	7,121	0	7,121	66,341	0	66,341
15	642 Rental of Equipment	18,071	0	18,071	13,386	0	13,386	171	0	171	4,514	0	4,514
16	650 Transportation Expense	274,908	0	274,908	230,187	0	230,187	19,974	0	19,974	24,747	0	24,747
17	656 Insurance - Vehicle	55,850	0	55,850	0	0	0	0	0	0	55,850	0	55,850
18	657 Insurance - General Liability	127,784	0	127,784	0	0	0	0	0	0	127,784	0	127,784
19	658 Insurance - Workman's Comp (2)	90,350	0	90,350	40,759	0	40,759	14,578	0	14,578	35,012	0	35,012
20	659 Insurance - Other	11,597	0	11,597	0	0	0	0	0	0	11,597	0	11,597
21	660 Advertising Expense	13,772	0	13,772	0	0	0	0	0	0	13,772	0	13,772
22	666 Reg. Comm. Exp. - Rate Case Amort.	259,375	0	259,375	0	0	0	0	0	0	259,375	0	259,375
23	667 Reg. Comm. Exp. - Other	45,278	0	45,278	0	0	0	0	0	0	45,278	0	45,278
24	670 Bad Debt Expense	62,192	0	62,192	0	0	0	62,192	0	62,192	0	0	0
25	675 Miscellaneous Expenses	862,002	0	862,002	151,533	0	151,533	58,401	0	58,401	652,068	0	652,068
26	**TOTAL WATER O & M EXPENSES**	13,964,042	24,387	13,988,429	8,476,897	24,387	8,501,284	1,229,880	0	1,229,880	4,257,265	0	4,257,265

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
TOTAL O & M BY MONTH (6XX.1 - 6XX.8)

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.:
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL O & M (.1 - .8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.8 Salaries & Wages - Employees	353,021	428,535	372,811	395,829	415,817	411,469	414,167	334,866	418,992	422,097	390,669	717,898	5,076,170	0	5,076,170
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	*604.1-.8 Employee Pensions & Benefits (1)*	*84,620*	*102,720*	*89,366*	*94,880*	*99,670*	*98,630*	*99,271*	*80,267*	*100,434*	*101,175*	*93,646*	*172,082*	*1,216,761*	*0*	*1,216,761*
4	610.1-.8 Purchased Water	109,679	99,679	118,086	173,650	140,526	134,741	128,906	121,948	104,469	82,131	107,265	64,903	1,386,183	24,387	*1,410,570*
5	615.1-.8 Purchased Power	137,195	131,010	160,749	159,480	176,241	167,646	143,568	119,447	129,447	127,622	141,202	151,967	1,745,575	0	1,745,575
6	616.1-.8 Fuel for Power Production	1,485	2,267	91	311	4,378	(81)	1,777	947	384	147	2,637	3,106	17,448	0	17,448
7	618.1-.8 Chemicals	32,802	38,826	56,030	60,886	32,321	59,787	59,031	46,013	38,399	49,140	44,142	74,170	591,547	0	591,547
8	620.1-.8 Materials & Supplies	72,932	85,155	117,382	87,740	105,499	102,276	75,853	95,182	91,109	*112,799*	*91,623*	*138,559*	1,176,110	0	1,176,110
9	631.1-.8 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.8 Contractual Services - Acct.	6,507	6,731	7,031	6,594	6,605	7,533	7,430	7,731	8,411	7,197	6,457	6,857	85,083	0	85,083
11	633.1-.8 Contractual Services - Legal	5,158	5,336	5,574	5,227	5,236	5,972	5,890	6,129	6,668	5,705	5,119	5,436	67,452	0	67,452
12	*634.1-.8 Contractual Services - Mgmt Fees*	*0*	*0*	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8 Contractual Services - Other	39,499	48,005	41,358	55,157	85,662	71,395	54,711	67,262	57,922	48,652	67,648	65,280	702,550	0	*702,550*
14	641.1-.8 Rental of Real Building/Real Property	5,807	5,676	7,113	6,011	5,810	7,656	6,423	6,043	8,061	6,375	5,748	7,461	77,984	0	77,984
15	642.1-.8 Rental of Equipment	964	1,446	1,031	3,122	742	2,036	1,874	1,243	1,419	2,110	1,149	933	18,071	0	18,071
16	650.1-.8 Transportation Expense	9,012	17,683	21,134	25,234	37,358	5,063	24,312	24,611	23,990	25,129	23,787	37,585	274,908	0	274,908
17	656.1-.8 Insurance - Vehicle	4,271	4,418	4,615	4,328	4,335	4,945	4,877	5,075	5,521	4,724	4,239	4,501	55,850	0	55,850
18	657.1-.8 Insurance - General Liability	9,772	10,109	10,560	9,903	9,919	11,314	11,159	11,612	12,632	10,808	9,698	10,299	127,784	0	127,784
19	658.1-.8 Insurance - Workman's Comp (2)	6,284	7,628	6,637	7,045	7,397	7,325	7,372	5,961	7,458	7,512	6,953	12,778	90,350	0	90,350
20	659.1-.8 Insurance - Other	887	917	958	899	900	1,027	1,013	1,054	1,146	981	880	935	11,597	0	11,597
21	660.1-.8 Advertising Expense	*1,053*	*1,089*	*1,138*	*1,067*	*1,069*	*1,219*	*1,203*	*1,251*	*1,361*	*1,165*	*1,045*	*1,110*	13,772	0	13,772
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	19,836	20,519	21,434	20,100	20,134	22,965	22,650	23,569	25,641	21,939	19,685	20,904	259,375	0	259,375
23	667.1-.8 Reg. Comm. Exp. - Other	3,463	3,582	3,742	3,509	3,515	4,009	3,954	4,114	4,476	3,830	3,436	3,649	45,278	0	45,278
24	670.1-.8 Bad Debt Expense	4,194	3,734	5,915	4,979	5,765	6,200	5,503	130	4,230	5,333	5,767	10,444	62,192	0	62,192
25	675.1-.8 Miscellaneous Expenses	59,450	64,275	66,310	65,248	62,784	72,133	73,330	69,018	77,865	80,218	56,208	115,164	862,002	0	862,002
26	TOTAL WATER O & M EXPENSES	967,891	1,089,338	1,119,065	1,191,200	1,231,682	1,205,260	1,154,275	1,033,472	1,130,036	1,126,790	1,089,015	1,626,019	13,964,041	24,387	13,988,428

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF OPERATING AND MAINTENANCE EXPENSES - 1994
DIRECT EXPENSES BY MONTH (6XX.1 - 6XX.6)

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL DIRECT O & M (.1 - .6) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.6 Salaries & Wages - Employees	147,367	223,764	132,370	177,834	187,211	155,673	169,929	154,423	168,845	185,489	165,439	421,839	2,290,183	0	2,290,183
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6 Employee Pensions & Benefits (1)	35,325	53,636	31,732	42,627	44,873	37,316	40,727	37,015	40,474	44,460	39,658	101,117	548,960	0	548,960
4	610.1-.6 Purchased Water	109,879	99,679	118,086	173,650	140,526	134,741	128,906	121,948	104,469	82,131	107,265	84,903	1,386,183	24,387	1,410,570
5	615.1-.6 Purchased Power	134,496	128,248	157,763	156,708	173,426	164,454	140,450	116,483	126,018	124,602	138,443	148,820	1,709,911	0	1,709,911
6	616.1-.6 Fuel for Power Production	1,485	2,267	91	311	4,378	(81)	1,777	947	384	147	2,637	3,105	17,448	0	17,448
7	618.1-.6 Chemicals	32,802	38,826	56,030	60,886	32,321	59,787	59,031	46,013	38,399	49,140	44,142	74,170	591,547	0	591,547
8	620.1-.6 Materials & Supplies	61,794	74,109	104,257	75,879	93,005	88,322	62,572	85,770	77,650	99,933	79,305	122,076	1,024,672	0	1,024,672
9	631.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6 Contractual Services - Other	21,531	29,419	21,943	36,950	67,424	50,594	34,194	45,913	34,697	28,780	49,817	46,345	467,607	0	467,607
14	641.1-.6 Rental of Real Building/Real Property	53	0	954	300	0	1,072	0	0	1,018	153	53	918	4,521	0	4,521
15	642.1-.6 Rental of Equipment	607	1,079	642	2,759	376	1,619	1,465	832	961	1,714	791	541	13,386	0	13,386
16	650.1-.6 Transportation Expense	5,773	14,526	17,189	21,717	33,585	881	20,384	22,321	20,185	21,323	20,067	32,236	230,187	0	230,187
17	656.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6 Insurance - Workman's Comp (2)	2,623	3,983	2,357	3,165	3,328	2,772	3,025	2,749	3,005	3,300	2,944	7,508	40,759	0	40,759
20	659.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6 Miscellaneous Expenses	5,644	9,185	6,871	10,041	6,753	8,578	11,220	9,644	9,433	20,055	1,304	52,805	151,533	0	151,533
26	TOTAL WATER DIRECT O & M EXPENSES	559,379	678,721	650,285	762,827	787,206	705,728	673,680	644,058	625,538	661,227	651,865	1,076,383	8,476,897	24,387	8,501,284

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (6XX.7)

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.7 Salaries & Wages - Employees	55,228	49,168	77,899	65,564	75,919	81,643	72,470	1,707	55,702	70,233	75,949	137,534	819,016	0	819,016
2	603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7 Employee Pensions & Benefits (1)	13,238	11,786	18,672	15,716	18,198	19,570	17,371	409	13,352	16,835	18,205	32,967	196,318	0	196,318
4	610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7 Purchased Power	210	187	297	250	289	311	276	7	212	268	289	524	3,121	0	3,121
6	616.7 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7 Materials & Supplies	3,303	2,941	4,659	3,921	4,541	4,883	4,335	102	3,332	4,201	4,543	8,226	48,987	0	48,987
9	631.7 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7 Rental of Real Building/Real Property	480	428	677	570	660	710	630	15	484	611	660	1,196	7,121	0	7,121
15	642.7 Rental of Equipment	12	10	16	14	16	17	15	0	12	15	16	29	171	0	171
16	650.7 Transportation Expense	1,347	1,199	1,900	1,599	1,851	1,991	1,767	42	1,358	1,713	1,852	3,354	19,974	0	19,974
17	656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7 Insurance - Workman's Comp (2)	983	875	1,387	1,167	1,351	1,453	1,290	30	991	1,250	1,352	2,448	14,578	0	14,578
20	659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7 Bad Debt Expense	4,194	3,734	5,915	4,979	5,765	6,200	5,503	130	4,230	5,333	5,767	10,444	62,192	0	62,192
25	675.7 Miscellaneous Expenses	3,938	3,506	5,555	4,675	5,414	5,822	5,168	122	3,972	5,008	5,416	9,807	58,401	0	58,401
26	*TOTAL WATER ALLOCATED CUST ACCTS EXP.*	82,933	73,834	116,978	98,454	114,004	122,600	108,825	2,564	83,645	105,466	114,050	206,528	1,229,880	0	1,229,880

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
ALLOCATED A & G EXPENSES BY MONTH (6XX.8)

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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

FPSC
Schedule: B-5(W)
Page 5 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 ALLOCATED A & G EXPENSE (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.8	Salaries & Wages - Employees	150,426	155,603	162,542	152,431	152,687	174,152	171,768	178,735	194,445	166,374	149,281	158,525	1,966,971	0	1,966,971
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits (1)	36,057	37,298	38,961	36,538	36,599	41,744	41,173	42,843	46,609	39,880	35,783	37,998	471,483	0	471,483
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	2,489	2,574	2,689	2,522	2,526	2,881	2,842	2,957	3,217	2,753	2,470	2,623	32,543	0	32,543
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	7,835	8,105	8,466	7,939	7,953	9,071	8,947	9,310	10,128	8,666	7,775	8,257	102,451	0	102,451
9	631.8	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.8	Contractual Services - Acct.	6,507	6,731	7,031	6,594	6,605	7,533	7,430	7,731	8,411	7,197	6,457	6,857	85,083	0	85,083
11	633.8	Contractual Services - Legal	5,158	5,336	5,574	5,227	5,236	5,972	5,890	6,129	6,668	5,705	5,119	5,436	67,452	0	67,452
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	17,968	18,586	19,415	18,207	18,238	20,801	20,517	21,349	23,225	19,872	17,831	18,935	234,943	0	234,943
14	641.8	Rental of Real Building/Real Property	5,074	5,248	5,482	5,141	5,150	5,874	5,793	6,028	6,558	5,611	5,035	5,347	66,341	0	66,341
15	642.8	Rental of Equipment	345	357	373	350	350	400	394	410	446	382	343	364	4,514	0	4,514
16	650.8	Transportation Expense	1,893	1,958	2,045	1,918	1,921	2,191	2,161	2,249	2,446	2,093	1,878	1,994	24,747	0	24,747
17	656.8	Insurance - Vehicle	4,271	4,418	4,615	4,328	4,335	4,945	4,877	5,075	5,521	4,724	4,239	4,501	55,850	0	55,850
18	657.8	Insurance - General Liability	9,772	10,109	10,560	9,903	9,919	11,314	11,159	11,612	12,632	10,808	9,698	10,299	127,784	0	127,784
19	658.8	Insurance - Workman's Comp (2)	2,678	2,770	2,893	2,713	2,718	3,100	3,057	3,181	3,461	2,961	2,657	2,822	35,012	0	35,012
20	659.8	Insurance - Other	887	917	958	899	900	1,027	1,013	1,054	1,146	981	880	935	11,597	0	11,597
21	660.8	Advertising Expense	1,053	1,089	1,138	1,067	1,069	1,219	1,203	1,251	1,361	1,165	1,045	1,110	13,772	0	13,772
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	19,836	20,519	21,434	20,100	20,134	22,965	22,650	23,569	25,641	21,939	19,685	20,904	259,375	(0)	259,375
23	667.8	Reg. Comm. Exp. - Other	3,463	3,582	3,742	3,509	3,515	4,009	3,954	4,114	4,476	3,830	3,436	3,649	45,278	(0)	45,278
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	49,868	51,584	53,884	50,532	50,617	57,733	56,943	59,252	64,460	55,155	49,488	52,552	652,068	0	652,068
26		TOTAL WATER ALLOCATED A & G EXPENSES	325,579	336,783	351,802	329,919	330,473	376,931	371,770	386,851	420,853	360,097	323,100	343,107	4,257,265	(0)	4,257,265

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
SUMMARY OF TOTAL UTILITY ADJUSTMENTS TO O & M (6XX.1 - 6XX.8)

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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

FPSC
Schedule: B-5(W)
Page 6 Of 9
Preparer: Kimball
Recap Schedule: B-3(W)

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							TOTAL UTILITY ADJUSTMENTS TO O&M EXPENSES							
Line No.	Account No.	Account No. and Name	Per Books O & M	Purchased Raw Water from Marco Island									Net Adjustments	Total Adjusted O & M
1	601.1-.8	Salaries & Wages - Employees	5,076,170	0	0	0	0	0	0	0	0	0	0	5,076,170
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8	Employee Pensions & Benefits (1)	1,216,761	0	0	0	0	0	0	0	0	0	0	1,216,761
4	610.1-.8	Purchased Water	1,386,183	24,387	0	0	0	0	0	0	0	0	24,387	1,410,570
5	615.1-.8	Purchased Power	1,745,575	0	0	0	0	0	0	0	0	0	0	1,745,575
6	616.1-.8	Fuel for Power Production	17,448	0	0	0	0	0	0	0	0	0	0	17,448
7	618.1-.8	Chemicals	591,547	0	0	0	0	0	0	0	0	0	0	591,547
8	620.1-.8	Materials & Supplies	1,176,110	0	0	0	0	0	0	0	0	0	0	1,176,110
9	631.1-.8	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.8	Contractual Services - Acct.	85,083	0	0	0	0	0	0	0	0	0	0	85,083
11	633.1-.8	Contractual Services - Legal	67,452	0	0	0	0	0	0	0	0	0	0	67,452
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8	Contractual Services - Other	702,550	0	0	0	0	0	0	0	0	0	0	702,550
14	641.1-.8	Rental of Real Building/Real Property	77,984	0	0	0	0	0	0	0	0	0	0	77,984
15	642.1-.8	Rental of Equipment	18,071	0	0	0	0	0	0	0	0	0	0	18,071
16	650.1-.8	Transportation Expense	274,908	0	0	0	0	0	0	0	0	0	0	274,908
17	656.1-.8	Insurance - Vehicle	55,850	0	0	0	0	0	0	0	0	0	0	55,850
18	657.1-.8	Insurance - General Liability	127,784	0	0	0	0	0	0	0	0	0	0	127,784
19	658.1-.8	Insurance - Workman's Comp (2)	90,350	0	0	0	0	0	0	0	0	0	0	90,350
20	659.1-.8	Insurance - Other	11,597	0	0	0	0	0	0	0	0	0	0	11,597
21	660.1-.8	Advertising Expense	13,772	0	0	0	0	0	0	0	0	0	0	13,772
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	259,375	0	0	0	0	0	0	0	0	0	0	259,375
23	667.1-.8	Reg. Comm. Exp. - Other	45,278	0	0	0	0	0	0	0	0	0	0	45,278
24	670.1-.8	Bad Debt Expense	62,192	0	0	0	0	0	0	0	0	0	0	62,192
25	675.1-.8	Miscellaneous Expenses	862,002	0	0	0	0	0	0	0	0	0	0	862,002
26		**TOTAL WATER O & M EXPENSES**	13,964,042	24,387	0	0	0	0	0	0	0	0	24,387	13,988,429

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (6XX.1 - 6XX.6)

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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

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

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
					UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES									
Line No.	Account No.	and Name	Per Books O & M	Purchased Raw Water from Marco Island									Net Adjustments	Total Adjusted O & M
1	601.1-.6	Salaries & Wages - Employees	2,290,183	0	0	0	0	0	0	0	0	0	0	2,290,183
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6	Employee Pensions & Benefits (1)	548,960	0	0	0	0	0	0	0	0	0	0	548,960
4	610.1-.6	Purchased Water	1,386,183	24,387	0	0	0	0	0	0	0	0	24,387	1,410,570
5	615.1-.6	Purchased Power	1,709,911	0	0	0	0	0	0	0	0	0	0	1,709,911
6	616.1-.6	Fuel for Power Production	17,448	0	0	0	0	0	0	0	0	0	0	17,448
7	618.1-.6	Chemicals	591,547	0	0	0	0	0	0	0	0	0	0	591,547
8	620.1-.6	Materials & Supplies	1,024,672	0	0	0	0	0	0	0	0	0	0	1,024,672
9	631.1-.6	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6	Contractual Services - Other	467,607	0	0	0	0	0	0	0	0	0	0	467,607
14	641.1-.6	Rental of Real Building/Real Property	4,521	0	0	0	0	0	0	0	0	0	0	4,521
15	642.1-.6	Rental of Equipment	13,386	0	0	0	0	0	0	0	0	0	0	13,386
16	650.1-.6	Transportation Expense	230,187	0	0	0	0	0	0	0	0	0	0	230,187
17	656.1-.6	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6	Insurance - Workman's Comp (2)	40,759	0	0	0	0	0	0	0	0	0	0	40,759
20	659.1-.6	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6	Miscellaneous Expenses	151,533	0	0	0	0	0	0	0	0	0	0	151,533
26	**TOTAL WATER DIRECT O & M EXPENSES**		8,476,897	24,387	0	0	0	0	0	0	0	0	24,387	8,501,284

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
UTILITY ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXPENSES (6XX.7)

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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

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

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				UTILITY ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXPENSES										
Line No.	Account No.	Account No. and Name	Per Books O & M										Net Adjustments	Total Adjusted O & M
1	601.7	Salaries & Wages - Employees	819,016	0	0	0	0	0	0	0	0	0	0	819,016
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7	Employee Pensions & Benefits (1)	196,318	0	0	0	0	0	0	0	0	0	0	196,318
4	610.7	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7	Purchased Power	3,121	0	0	0	0	0	0	0	0	0	0	3,121
6	616.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7	Materials & Supplies	48,987	0	0	0	0	0	0	0	0	0	0	48,987
9	631.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7	Rental of Real Building/Real Property	7,121	0	0	0	0	0	0	0	0	0	0	7,121
15	642.7	Rental of Equipment	171	0	0	0	0	0	0	0	0	0	0	171
16	650.7	Transportation Expense	19,974	0	0	0	0	0	0	0	0	0	0	19,974
17	656.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7	Insurance - Workman's Comp (2)	14,578	0	0	0	0	0	0	0	0	0	0	14,578
20	659.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7	Bad Debt Expense	62,192	0	0	0	0	0	0	0	0	0	0	62,192
25	675.7	Miscellaneous Expenses	58,401	0	0	0	0	0	0	0	0	0	0	58,401
26		**TOTAL WATER CUSTOMER ACCOUNT EXPENSES**	1,229,880	0	0	0	0	0	0	0	0	0	0	1,229,880

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
UTILITY ADJUSTMENTS TO ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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

FPSC
Schedule: B-5(W)
Page 9 0f 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	601.8	Salaries & Wages - Employees	1,966,971	0	0	0	0	0	0	0	0	0	0	1,966,971
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits (1)	471,483	0	0	0	0	0	0	0	0	0	0	471,483
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	32,543	0	0	0	0	0	0	0	0	0	0	32,543
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	102,451	0	0	0	0	0	0	0	0	0	0	102,451
9	631.8	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.8	Contractual Services - Acct.	85,083	0	0	0	0	0	0	0	0	0	0	85,083
11	633.8	Contractual Services - Legal	67,452	0	0	0	0	0	0	0	0	0	0	67,452
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	234,943	0	0	0	0	0	0	0	0	0	0	234,943
14	641.8	Rental of Real Building/Real Property	66,341	0	0	0	0	0	0	0	0	0	0	66,341
15	642.8	Rental of Equipment	4,514	0	0	0	0	0	0	0	0	0	0	4,514
16	650.8	Transportation Expense	24,747	0	0	0	0	0	0	0	0	0	0	24,747
17	656.8	Insurance - Vehicle	55,850	0	0	0	0	0	0	0	0	0	0	55,850
18	657.8	Insurance - General Liability	127,784	0	0	0	0	0	0	0	0	0	0	127,784
19	658.8	Insurance - Workman's Comp (2)	35,012	0	0	0	0	0	0	0	0	0	0	35,012
20	659.8	Insurance - Other	11,597	0	0	0	0	0	0	0	0	0	0	11,597
21	660.8	Advertising Expense	13,772	0	0	0	0	0	0	0	0	0	0	13,772
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	259,375	0	0	0	0	0	0	0	0	0	0	259,375
23	667.8	Reg. Comm. Exp. - Other	45,278	0	0	0	0	0	0	0	0	0	0	45,278
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	652,068	0	0	0	0	0	0	0	0	0	0	652,068
26		TOTAL WATER A & G EXPENSES	4,257,265	0	0	0	0	0	0	0	0	0	0	4,257,265

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1994
SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] *Final* [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	Account No. and Name	(1)	(2) Prior Test Year Ended XX/XX/XX (4)	(3) Historic Year Ended 12/31/94	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	(6) O & M Expense Guideline 12/31/94 (3)	(7) (3 - 6) 1994 Deviation From Guideline Amount (3)	(8) (7 / 6) 1994 Deviation From Guideline %
1	601.1-.8	Salaries & Wages - Employees	3,927,958	5,076,170	1,148,212	29.23%	4,677,964	398,206	8.51%
2	603.1-.8	Salaries & Wages - Officers, Etc.	418	0	(418)	(100.00%)	603	(603)	(100.00%)
3	604.1-.8	Employee Pensions & Benefits (1)	973,983	1,216,761	242,778	24.93%	1,148,921	67,840	5.90%
4	610.1-.8	Purchased Water	904,531	1,410,570	506,039	55.94%	1,185,089	225,481	19.03%
5	615.1-.8	Purchased Power	1,738,355	1,745,575	7,220	0.42%	2,057,153	(311,578)	(15.15%)
6	616.1-.8	Fuel for Power Production	3,238	17,448	14,210	438.85%	3,931	13,517	343.86%
7	618.1-.8	Chemicals	638,764	591,547	(47,217)	(7.39%)	742,429	(150,882)	(20.32%)
8	620.1-.8	Materials & Supplies	545,859	1,176,110	630,251	115.46%	668,247	507,863	76.00%
9	631.1-.8	Contractual Services - Eng.	819	0	(819)	(100.00%)	892	(892)	(100.00%)
10	632.1-.8	Contractual Services - Acct.	116,548	85,083	(31,465)	(27.00%)	136,991	(51,908)	(37.89%)
11	633.1-.8	Contractual Services - Legal	43,088	67,452	24,364	56.54%	50,040	17,412	34.80%
12	634.1-.8	Contractual Services - Mgmt Fees	24	0	(24)	(100.00%)	35	(35)	(100.00%)
13	635.1-.8	Contractual Services - Other	214,766	702,550	487,784	227.12%	259,215	443,335	171.03%
14	641.1-.8	Rental of Real Building/Real Property	36,487	77,984	41,497	113.73%	43,200	34,784	80.52%
15	642.1-.8	Rental of Equipment	6,911	18,071	11,160	161.48%	8,355	9,716	116.29%
16	650.1-.8	Transportation Expense	166,752	274,908	108,156	64.86%	204,398	70,510	34.50%
17	656.1-.8	Insurance - Vehicle	80,151	55,850	(24,301)	(30.32%)	93,502	(37,652)	(40.27%)
18	657.1-.8	Insurance - General Liability	97,001	127,784	30,783	31.73%	113,876	13,908	12.21%
19	658.1-.8	Insurance - Workman's Comp	125,287	90,350	(34,937)	(27.89%)	147,883	(57,533)	(38.90%)
20	659.1-.8	Insurance - Other	48,200	11,597	(36,603)	(75.94%)	56,119	(44,522)	(79.33%)
21	660.1-.8	Advertising Expense	2,298	13,772	11,474	499.29%	2,704	11,068	409.37%
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	247,164	259,375	12,211	4.94%	286,175	(26,800)	(9.37%)
23	667.1-.8	Reg. Comm. Exp. - Other	2	45,278	45,276	2263800.00%	3	45,275	1663745.47%
24	670.1-.8	Bad Debt Expense	106,103	62,192	(43,911)	(41.38%)	123,944	(61,752)	(49.82%)
25	675.1-.8	Miscellaneous Expenses	521,701	862,002	340,301	65.23%	612,248	249,754	40.79%
26	**TOTAL WATER O & M EXPENSES**		10,546,408	13,988,429	3,442,021	32.64%	12,623,916	1,364,512	10.81%
27	**TOTAL (LESS ACCTS 666 & 667)**		10,299,242	13,683,776	3,384,534	32.86%			
28	**Average # of Customers**		68,612	73,757	5,146	7.50%			
29	**Consumer Price Index - U** (2)		135.3	148.3	13.0	9.62%			
30	**COMPOUND MULTIPLIER** [(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]					17.84%			

NOTES:
(1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.
(2) Consumer Price Indexes are weighted average indexed for Prior Test Year and Historic Test Year.
(3) O&M Expense Guideline and Amount of 1994 Deviation from Guideline are totals of expenses at the individual plant level.
(4) Various test years at the summary levels.

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1994
SUMMARY OF DIRECT EXPENSES (6XX.1 - 6xx.6)

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended XX/XX/XX (4)	(3) Historic Year Ended 12/31/94	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	(6) O & M Expense Guideline 12/31/94 (3)	(7) (3 - 6) 1994 Deviation From Guideline Amount (3)	(8) (7 / 6) 1994 Deviation From Guideline %
1	601.1-.6 Salaries & Wages - Employees	1,861,100	2,290,183	429,083	23.06%	2,249,277	40,906	1.82%
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0.00%
3	604.1-.6 Employee Pensions & Benefits (1)	323,256	548,960	225,704	69.82%	389,569	159,391	40.91%
4	610.1-.6 Purchased Water	892,278	1,410,570	518,292	58.09%	1,145,318	265,252	23.16%
5	615.1-.6 Purchased Power	1,723,370	1,709,911	(13,459)	(0.78%)	2,064,835	(354,924)	(17.19%)
6	616.1-.6 Fuel for Power Production	3,238	17,448	14,210	438.85%	3,931	13,517	343.86%
7	618.1-.6 Chemicals	638,764	591,547	(47,217)	(7.39%)	742,429	(150,882)	(20.32%)
8	620.1-.6 Materials & Supplies	405,930	1,024,672	618,742	152.43%	504,624	520,048	103.06%
9	631.1-.6 Contractual Services - Eng.	594	0	(594)	(100.00%)	631	(631)	(100.00%)
10	632.1-.6 Contractual Services - Acct.	0	0	0	0.00%	0	0	0.00%
11	633.1-.6 Contractual Services - Legal	0	0	0	0.00%	0	0	0.00%
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0.00%
13	635.1-.6 Contractual Services - Other	192,196	467,607	275,411	143.30%	235,295	232,312	98.73%
14	641.1-.6 Rental of Real Building/Real Property	519	4,521	4,002	771.10%	657	3,864	588.13%
15	642.1-.6 Rental of Equipment	5,822	13,386	7,564	129.92%	7,076	6,310	89.17%
16	650.1-.6 Transportation Expense	160,992	230,187	69,195	42.98%	197,637	32,550	16.47%
17	656.1-.6 Insurance - Vehicle	0	0	0	0.00%	0	0	0.00%
18	657.1-.6 Insurance - General Liability	0	0	0	0.00%	0	0	0.00%
19	658.1-.6 Insurance - Workman's Comp	58,833	40,759	(18,074)	(30.72%)	70,518	(29,759)	(42.20%)
20	659.1-.6 Insurance - Other	146	0	(146)	(100.00%)	173	(173)	(100.00%)
21	660.1-.6 Advertising Expense	0	0	0	0.00%	0	0	0.00%
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	0	0	0.00%
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0.00%	0	0	0.00%
24	670.1-.6 Bad Debt Expense	0	0	0	0.00%	0	0	0.00%
25	675.1-.6 Miscellaneous Expenses	15,332	151,533	136,201	888.34%	17,742	133,791	754.09%
26	**TOTAL WATER O & M EXPENSES**	6,282,370	8,501,284	2,218,914	35.32%	7,629,712	871,572	11.42%
27	**TOTAL (LESS ACCTS 666 & 667)**	6,282,370	8,501,284	2,218,914	35.32%			
28	**Average # of Customers**	68,612	73,757	5,145	7.50%			
29	**Consumer Price Index - U (2)**	135.2	148.3	13.1	9.69%			
30	**COMPOUND MULTIPLIER** [(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]				17.91%			

NOTES:
(1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.
(2) Consumer Price Indexes are weighted average indexed for Prior Test Year and Historic Test Year.
(3) O&M Expense Guideline and Amount of 1994 Deviation from Guideline are totals of expenses at the individual plant level.
(4) Various test years at the summary levels.

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1994
SUMMARY OF CUSTOMER ACCOUNTS EXPENSE (6XX.7)

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	Account No. and Name	(1)	(2) Prior Test Year Ended XX/XX/XX (4)	(3) Historic Year Ended 12/31/94	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	(6) O & M Expense Guideline 12/31/94 (3)	(7) (3 - 6) 1994 Deviation From Guideline Amount (3)	(8) (7 / 6) 1994 Deviation From Guideline %
1	601.7	Salaries & Wages - Employees	579,400	819,016	239,616	41.36%	685,120	133,896	19.54%
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0.00%
3	604.7	Employee Pensions & Benefits (1)	101,433	196,318	94,885	93.54%	119,363	76,955	64.47%
4	610.7	Purchased Water	0	0	0	0.00%	0	0	0.00%
5	615.7	Purchased Power	2,021	3,121	1,100	54.43%	2,342	779	33.26%
6	616.7	Fuel for Power Production	0	0	0	0.00%	0	0	0.00%
7	618.7	Chemicals	0	0	0	0.00%	0	0	0.00%
8	620.7	Materials & Supplies	12,633	48,987	36,354	287.77%	14,899	34,088	228.79%
9	631.7	Contractual Services - Eng.	0	0	0	0.00%	0	0	0.00%
10	632.7	Contractual Services - Acct.	0	0	0	0.00%	0	0	0.00%
11	633.7	Contractual Services - Legal	0	0	0	0.00%	0	0	0.00%
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0.00%
13	635.7	Contractual Services - Other	89	0	(89)	(100.00%)	97	(97)	(100.00%)
14	641.7	Rental of Real Building/Real Property	0	7,121	7,121	100.00%	0	7,121	100.00%
15	642.7	Rental of Equipment	0	171	171	100.00%	0	171	100.00%
16	650.7	Transportation Expense	3,731	19,974	16,243	435.35%	4,325	15,649	361.83%
17	656.7	Insurance - Vehicle	0	0	0	0.00%	0	0	0.00%
18	657.7	Insurance - General Liability	0	0	0	0.00%	0	0	0.00%
19	658.7	Insurance - Workman's Comp	16,409	14,578	(1,831)	(11.16%)	19,081	(4,503)	(23.60%)
20	659.7	Insurance - Other	0	0	0	0.00%	0	0	0.00%
21	660.7	Advertising Expense	0	0	0	0.00%	0	0	0.00%
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	0	0	0.00%
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0.00%	0	0	0.00%
24	670.7	Bad Debt Expense	106,103	62,192	(43,911)	(41.39%)	123,941	(61,749)	(49.82%)
25	675.7	Miscellaneous Expenses	3,790	58,401	54,611	1440.92%	4,563	53,838	1179.88%
26	**TOTAL WATER O & M EXPENSES**		825,609	1,229,880	404,270	48.97%	973,731	256,148	26.31%
27	**TOTAL (LESS ACCTS 666 & 667)**		825,609	1,229,880	404,270	48.97%			
28	**Average # of Customers**		68,612	73,757	5,145	7.50%			
29	**Consumer Price Index - U (2)**		135.2	148.3	13.1	9.69%			
30	**COMPOUND MULTIPLIER**					17.91%			

[(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]

NOTES:
(1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.
(2) Consumer Price Indexes are weighted average indexed for Prior Test Year and Historic Test Year.
(3) O&M Expense Guideline and Amount of 1994 Deviation from Guideline are totals of expenses at the individua plant level.
(4) Various test years at the summary levels.

5/31/95 8:19 AM B07W3.XLS

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINES - 1994
SUMMARY OF ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	Account No. and Name		(1) Prior Test Year Ended XX/XX/XX (4)	(2) Historic Year Ended 12/31/94	(3) (3 - 2) Difference Amount	(4) (4 / 2) Difference %	(5) O & M Expense Guideline 12/31/94 (3)	(6) (3 - 6) 1994 Deviation From Guideline Amount (3)	(7) (7 / 6) 1994 Deviation From Guideline %
1	601.8	Salaries & Wages - Employees	1,487,470	1,966,971	479,501	32.24%	1,743,470	223,501	12.82%
2	603.8	Salaries & Wages - Officers, Etc.	418	0	(418)	(100.00%)	603	(603)	(100.00%)
3	604.8	Employee Pensions & Benefits (1)	549,294	471,483	(77,811)	(14.17%)	639,996	(168,513)	(26.33%)
4	610.8	Purchased Water	0	0	0	0.00%	0	0	0.00%
5	615.8	Purchased Power	25,214	32,543	7,329	29.07%	29,516	3,027	10.26%
6	616.8	Fuel for Power Production	0	0	0	0.00%	0	0	0.00%
7	618.8	Chemicals	0	0	0	0.00%	0	0	0.00%
8	620.8	Materials & Supplies	127,295	102,451	(24,844)	(19.52%)	148,671	(46,220)	(31.09%)
9	631.8	Contractual Services - Eng.	224	0	(224)	(100.00%)	258	(258)	(100.00%)
10	632.8	Contractual Services - Acct.	116,548	85,083	(31,465)	(27.00%)	136,991	(51,908)	(37.89%)
11	633.8	Contractual Services - Legal	43,088	67,452	24,364	56.54%	50,041	17,411	34.79%
12	634.8	Contractual Services - Mgmt Fees	24	0	(24)	(100.00%)	34	(34)	(100.00%)
13	635.8	Contractual Services - Other	22,480	234,943	212,463	945.12%	23,818	211,125	886.41%
14	641.8	Rental of Real Building/Real Property	35,968	66,341	30,373	84.44%	42,544	23,797	55.94%
15	642.8	Rental of Equipment	1,090	4,514	3,424	314.13%	1,281	3,233	252.38%
16	650.8	Transportation Expense	2,030	24,747	22,717	1119.06%	2,422	22,325	921.76%
17	656.8	Insurance - Vehicle	80,151	55,850	(24,301)	(30.32%)	93,503	(37,653)	(40.27%)
18	657.8	Insurance - General Liability	96,967	127,784	30,817	31.78%	113,763	14,021	12.32%
19	658.8	Insurance - Workman's Comp	50,047	35,012	(15,035)	(30.04%)	58,293	(23,281)	(39.94%)
20	659.8	Insurance - Other	48,075	11,597	(36,478)	(75.88%)	56,018	(44,421)	(79.30%)
21	660.8	Advertising Expense	2,308	13,772	11,464	496.71%	2,737	11,035	403.18%
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	247,165	259,375	12,210	4.94%	286,178	(26,803)	(9.37%)
23	667.8	Reg. Comm. Exp. - Other	2	45,278	45,276	2263800.00%	2	45,276	2263800.00%
24	670.8	Bad Debt Expense	0	0	0	0.00%	0	0	0.00%
25	675.8	Miscellaneous Expenses	502,574	652,068	149,494	29.75%	589,920	62,148	10.53%
26	**TOTAL WATER O & M EXPENSES**		3,438,432	4,257,265	818,832	23.81%	4,020,059	237,205	5.90%
27	**TOTAL (LESS ACCTS 666 & 667)**		3,191,265	3,952,612	761,346	23.86%			
28	**Average # of Customers**		68,612	73,757	5,145	7.50%			
29	**Consumer Price Index - U (2)**		135.2	148.3	13.1	9.69%			
30	**COMPOUND MULTIPLIER**					17.91%			

[(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]

NOTES:
(1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.
(2) Consumer Price Indexes are weighted average indexed for Prior Test Year and Historic Test Year.
(3) O&M Expense Guideline and Amount of 1994 Deviation from Guideline are totals of expenses at the individual plant level.
(4) Various test years at the summary levels.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1994
EXPLANATION OF DEVIATIONS FROM GUIDELINE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide an explanation of deviations as shown on previous pages.

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

	(1)	(2)	(3)	(4)
Line No.	Account No. and Name	1994 Deviation from Guideline Amount	%	Explanation
1	601.1-.8 Salaries & Wages - Employees	398,206	8.51%	
2	603.1-.8 Salaries & Wages - Officers, Etc.	(603)	(100.00%)	
3	604.1-.8 Employee Pensions & Benefits	67,840	5.90%	
4	610.1-.8 Purchased Water	225,481	19.03%	
5	615.1-.8 Purchased Power	(311,578)	(15.15%)	
6	616.1-.8 Fuel for Power Production	13,517	343.86%	
7	618.1-.8 Chemicals	(150,882)	(20.32%)	
8	620.1-.8 Materials & Supplies	507,869	76.00%	
9	631.1-.8 Contractual Services - Eng.	(892)	(100.00%)	
10	632.1-.8 Contractual Services - Acct.	(51,908)	(37.89%)	
11	633.1-.8 Contractual Services - Legal	17,412	34.80%	
12	634.1-.8 Contractual Services - Mgmt Fees	(35)	(100.00%)	
13	635.1-.8 Contractual Services - Other	443,335	171.03%	(A detailed explanation of the deviations from the
14	641.1-.8 Rental of Real Building/Real Property	34,784	80.52%	1994 O & M Expense Guidelines is contained in Volume II)
15	642.1-.8 Rental of Equipment	9,716	116.29%	
16	650.1-.8 Transportation Expense	70,510	34.50%	
17	656.1-.8 Insurance - Vehicle	(37,652)	(40.27%)	
18	657.1-.8 Insurance - General Liability	13,908	12.21%	
19	658.1-.8 Insurance - Workman's Comp	(57,533)	(38.90%)	
20	659.1-.8 Insurance - Other	(44,522)	(79.33%)	
21	660.1-.8 Advertising Expense	11,068	409.37%	
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	(26,800)	(9.37%)	
23	667.1-.8 Reg. Comm. Exp. - Other	45,275	1663745.47%	
24	670.1-.8 Bad Debt Expense	(61,752)	(49.82%)	
25	675.1-.8 Miscellaneous Expenses	249,754	40.79%	
	TOTAL WATER O&M EXPENSE DEVIATION FROM GUIDELINE	1,364,512	10.81%	

5/31/95 8:27 AM B07W5.XLS

Note: May not cross foot due to rounding.

CONTRACTUAL SERVICES - 1994

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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

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

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

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1994

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	See Volume II, Allocation of 1994 Rate Case Expense for details.				
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)	(B)
15	Amortization of Rate Case Expense:			Total	
16				FPSC Filed	Water
17					
18	Prior Unamortized Rate Case Expense				
19	Charlotte	N/A		13,699	
20	Pine Ridge AFPI	N/A		2,651	
21	Marco Island	Docket No. 920655-WS		189,290	
22	Charlotte-Deep Creek	N/A		7,073	
23	GIGA	Docket No. 920199-WS		1,125,921	
24	Lehigh	Docket No. 911188-WS		165,764	
25				1,504,398	
26					
27					
28					
29					
30	Current Rate Case Expense (Annual Amortization)			$377,353	$259,375
31					
32	Method of Allocation Between Plants:				
33	Average Number of Customers (Plant specific)				
34	See Volume II, Allocation of 1994 Rate Case Expense for details.				

Note: May not cross foot due to rounding.

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS - 1994
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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

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

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

ALLOCATION OF EXPENSES - 1994

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules
1	**Please refer to Volume II for a complete description of allocated items, the allocation percentages,**											
2	***a description of the allocation methods, the amounts allocated and supporting schedules.***											
3												
4	**For rate making purposes, the following are the items which are allocated in this filing:**											
5												
6	A-SCHEDULES (RATE BASE):											
7												
8												
9												
10	Allocated Items						Allocation Basis				Recap Schedules	
11												
12	(A) Deferred Taxes						Avg Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)				A-1 (W)	
13												
14	(B) General Plant						Average No. of Customers (Total Company)				A-5 (W)	
15												
16	(C) General Plant Accum. Dep.						Average No. of Customers (Total Company)				A-9 (W)	
17												
18	(D) Unfunded OPEBs						*Average No. of Customers (Total Company)*				A-1 (W)	
19												
20												
21												
22												
23												
24	B-SCHEDULES (INCOME STATEMENT):											
25												
26												
27												
28	Allocated Items						Allocation Basis				Recap Schedules	
29												
30	(A) Customer Accounts Expenses and Adjustments (O&M)						Average No. of Customers (Total Company)				B-5 (W)	
31												
32	(B) A & G Expenses and Adjustments (O&M)						Average No. of Customers (Total Company)				B-5 (W)	
33												
34	(C) Parent Debt Adjustment & ITC (Income Taxes)						Average Gross Plant (Total Company)				B-16 (W)	
35												
36	(D) Rate Case Expense (O&M)						Average No. of Customers (Rate Case Specific)				B-5 (W)	
37												
38	(E) Property Taxes						Net Taxable Value				B-15 (W)	

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1994
SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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

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

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
				DEPRECIATION RATE		1994 DEPRECIATION EXPENSE			USED & USEFUL DEPRECIATION EXPENSE		
Line No.	Account No.	and Name	1994 Avg. Adj. PIS	Life	Rate (%)	Per Books	Utility Adjustment	Adjusted Depreciation Expense	Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful Depreciation Exp.
1		**INTANGIBLE PLANT**									
2	301.1	Organization	102,474	40	2.50%	2,563	0	2,563	0.00%	0	2,563
3	302.1	Franchise	271,779	40	2.50%	6,792	0	6,792	0.00%	0	6,792
4	339.1	Other Plant & Misc.	91,360	25	4.00%	3,649	0	3,649	0.00%	0	3,649
5		**SOURCE OF SUPPLY & PUMPING**									
6	303.2	Land & Land Rights	3,026,075	NA	NA	0	0	0	0.00%	0	0
7	304.2	Structures & Improvements	2,578,121	33	3.03%	78,035	0	78,035	8.17%	6,375	71,660
8	305.2	Collect. & Impound.	437,959	49	2.04%	8,921	0	8,921	6.18%	551	8,370
9	306.2	Lake, River & Other	0	NA	NA	0	0	0	0.00%	0	0
10	307.2	Wells & Springs	3,701,204	30	3.33%	122,765	0	122,765	10.82%	13,289	109,476
11	308.2	Infiltration Galleries	264,911	40	2.50%	6,623	0	6,623	0.00%	0	6,623
12	309.2	Supply Mains	7,611,122	35	2.86%	217,853	0	217,853	2.29%	4,992	212,861
13	310.2	Power Generation Equpi.	1,856,893	20	5.00%	92,628	0	92,628	0.00%	0	92,628
14	311.2	Pumping Equipment	9,202,254	20	5.00%	458,916	0	458,916	6.65%	30,507	428,409
15	339.2	Other Plant & Misc.	70,258	25	4.00%	2,810	0	2,810	0.00%	0	2,810
16		**WATER TREATMENT PLANT**									
17	303.3	Land & Land Rights	309,827	NA	NA	0	0	0	0.00%	0	0
18	304.3	Structures & Improvements	5,286,680	33	3.03%	160,108	0	160,108	0.86%	1,382	158,726
19	320.3	Water Treatment Equip.	16,694,476	22	4.55%	757,431	0	757,431	4.82%	36,492	720,939
20	321.3	Permeators	1,526,772	5	20.00%	305,355	0	305,355	0.00%	0	305,355
21	339.3	Other Plant & Misc.	57,448	25	4.00%	2,298	0	2,298	0.00%	0	2,298
22		**TRANSMISSION & DISTRIBUTION**									
23	303.4	Land & Land Rights	59,362	NA	NA	0	0	0	0.00%	0	0
24	304.4	Structures & Improvements	151,177	33	3.03%	4,573	0	4,573	0.00%	0	4,573
25	330.4	Distr. Reservoirs	6,431,696	37	2.70%	173,622	0	173,622	2.09%	3,634	169,988
26	331.4	Transmission & Distribution	52,602,294	43	2.33%	1,227,959	0	1,227,959	38.91%	477,769	750,190
27	333.4	Services	9,066,965	40	2.50%	226,703	0	226,703	0.00%	0	226,703
28	334.4	Meters & Meter Installation	6,185,421	20	5.00%	307,524	0	307,524	0.00%	0	307,524
29	335.4	Hydrants	2,228,265	45	2.22%	49,496	0	49,496	0.00%	0	49,496
30	339.4	Other Plant & Misc.	116,792	25	4.00%	4,667	0	4,667	0.00%	0	4,667
31		**GENERAL PLANT**									
32	303.5	Land & Land Rights	234,465	NA	NA	0	0	0	0.00%	0	0
33	304.5	Structures & Improvements	2,008,652	40	2.50%	50,218	0	50,218	0.00%	0	50,218
34	340.5	Office Furniture & Equipment	1,200,100	15	6.67%	80,044	0	80,044	0.00%	0	80,044
35	340.51	Computer Equipment	2,572,214	6	16.67%	428,786	0	428,786	0.00%	0	428,786
36	341.5	Transportation Equipment	1,843,783	6	16.67%	307,360	0	307,360	0.00%	0	307,360
37	342.5	Stores Equipment	16,756	18	5.56%	928	0	928	0.00%	0	928
38	343.5	Tools, Shop & Garage	633,291	16	6.25%	39,581	0	39,581	0.00%	0	39,581
39	344.5	Laboratory Equipment	145,112	15	6.67%	9,682	0	9,682	0.00%	0	9,682
40	345.5	Power Operated Equipment	644,991	12	8.33%	53,727	0	53,727	0.00%	0	53,727
41	346.5	Communication Equipment	274,313	10	10.00%	27,439	0	27,439	0.00%	0	27,439
42	347.5	Miscellaneous Equipment	132,008	15	6.67%	8,806	0	8,806	0.00%	0	8,806
43	348.5	Other Tangible Plant	4,728	10	10.00%	477	0	477	0.00%	0	477
44		**INTANGIBLE PLANT**	465,613		2.79%	13,004	0	13,004	0.00%	0	13,004
45		**SUPPLY & PUMPING**	28,748,797		3.44%	988,551	0	988,551	5.64%	55,714	932,837
46		**WATER TREATMENT PLANT**	23,875,203		5.13%	1,225,192	0	1,225,192	3.09%	37,874	1,187,318
47		**TRANSMISSION & DISTRIBUTION**	76,841,972		2.60%	1,994,544	0	1,994,544	24.14%	481,403	1,513,141
48		**GENERAL PLANT**	9,710,413		10.37%	1,007,048	0	1,007,048	0.00%	0	1,007,048
49		**TOTAL DEPRECIATION EXPENSE**	139,641,998		3.74%	5,228,339	0	5,228,339	11.00%	574,991	4,653,348
50		**LESS: AMORTIZATION OF CIAC**				(1,202,830)	0	(1,202,830)		(43,408)	(1,159,422)
51		**NET DEPRECIATION EXPENSE - WATER**				4,025,509	0	4,025,509		531,583	3,493,926

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

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

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1994
CIAC AMORTIZATION EXPENSE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) WATER CIAC Classifications	(2) 1994 Avg. Adj. CIAC Balance	(3) CIAC Amort. Composite Rate	(4) 1994 CIAC AMORTIZATION EXPENSE Per Books	(5) Utility Adjustment	(6) Utility Adjusted CIAC Amort.	(7) 1994 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	8,463,088	4.04%	341,500	0	341,500	0.65%	2,233	339,267
2	Line/Main Extension Fees	8,951,328	2.33%	208,944	0	208,944	2.02%	4,221	204,723
3	Meter Installation Fees	5,795,297	4.99%	289,137	0	289,137	0.00%	0	289,137
4	Contributed Lines	8,089,519	2.34%	189,375	0	189,375	14.85%	28,124	161,251
5	Contributed Property Other Than Lines	2,178,777	3.33%	72,579	0	72,579	12.17%	8,830	63,749
6	Service Installation Fees	4,049,081	2.50%	101,295	0	101,295	0.00%	0	101,295
7	**TOTAL WATER CIAC AMORT. EXP.**	37,527,090		1,202,830	0	1,202,830		43,408	1,159,422

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

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

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1994
COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1994 COMPOSITE CIAC AMORTIZATION RATE Average Adjusted UPIS	(3) Average Adjusted Dep. Exp.	(4) Composite CIAC Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	2,578,121	78,035	3.03%
3	305.2 Collecting & Impounding reservoirs	437,959	8,921	2.04%
4	306.2 Lake, River & Other Intakes	0	0	0.00%
5	307.2 Wells & Springs	3,701,204	122,765	3.32%
6	308.2 Infiltration Galleries & Tunnels	264,911	6,623	2.50%
7	309.2 Supply Mains	7,611,122	217,853	2.86%
8	310.2 Power Generation Equipment	1,856,893	92,628	4.99%
9	311.2 Pumping Equipment	9,202,254	458,916	4.99%
10	339.2 Other Plant & Miscellaneous	70,258	2,810	4.00%
11	304.3 Structures & Improvements	5,266,680	160,108	3.03%
12	320.3 Water Treatment Equipment	16,694,476	757,431	4.54%
13	321.3 Permeators	1,526,772	305,355	20.00%
14	339.3 Other Plant & Miscellaneous	57,448	2,298	4.00%
15	330.4 Distribution Reservoirs	6,431,696	173,622	2.70%
16	**COMPOSITE RATE**	55,719,794	2,387,365	4.28%
17	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
18	304.4 Structures & Improvements	151,177	4,573	3.02%
19	331.4 Transmission & Distribution	52,602,294	1,227,959	2.33%
20	335.4 Hydrants	2,228,265	49,496	2.22%
21	339.4 Other Plant & Miscellaneous	116,792	4,667	4.00%
22	**COMPOSITE RATE**	55,098,528	1,286,695	2.34%
23	**METER INSTALLATION FEES:**			
24	334.4 Meters & Meter Installation	6,185,421	307,524	4.97%
25	**COMPOSITE RATE**	6,185,421	307,524	4.97%
26	**SERVICE INSTALLATION FEES:**			
27	333.4 Services	9,066,965	226,703	2.50%
28	**COMPOSITE RATE**	9,066,965	226,703	2.50%
29	**OTHERS: (Weighted Average of Above Rates):**			
30	Plant Capacity Fees (Line 16)	55,719,794	2,387,365	4.28%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	55,098,528	1,286,695	2.34%
32	Meter Installation Fees (Line 25)	6,185,421	307,524	4.97%
33	Service Installation Fees (Line 28)	9,066,965	226,703	2.50%
34	**COMPOSITE RATE**	126,070,708	4,208,287	3.34%

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

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

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1994
UNDER PRESENT INCOME

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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

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

(1)		(2)	(3)	(4)	(5)	(6)
		1994 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	1,046,337	11,086	1,057,423	B-4(W)	
2	**PAYROLL TAXES: (7.37%)**	374,114	0	374,114	B-5(W)	
3	(Adjustments)	0	0	0		
4		0	0	0		
5		0	0	0		
6	**TOTAL PAYROLL TAXES**	374,114	0	374,114		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	1,612,683	0	1,612,683		
8	Non-used & Useful Property Tax Add-back (1)	0	270,764	270,764		
9	Adjusted Real Estate & Personal Property Tax	1,612,683	270,764	1,883,447		
10	Non-used & Useful Percent (2)			22.63%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(426,281)	(426,281)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	1,612,683	(155,517)	1,457,166		
13	**OTHER:**	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	**TOTAL OTHER**	0	0	0		
19	**TOTAL TAXES OTHER (PRESENT INCOME)**	3,033,134	(144,431)	2,888,703		B-1(W)1/3,2/3

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

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

SCHEDULE OF WATER INCOME TAXES - 1994
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: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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

	(1)	(2)	(3)	(4)	(5)
		1994 INCOME TAXES			
Line No.	ITEM	Per Books	Utility Test Year Adjustments	Adjusted Test Year	Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	23,251,936	246,353	23,498,289	B-4(W)
3	Less:				
4	O & M Expenses	13,964,042	24,387	13,988,429	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	3,493,926	0	3,493,926	B-13(W)
6	Amortization	(685)	0	(685)	B-18(W), A-21(W)
7	Taxes Other Than Income	3,033,134	(144,431)	2,888,703	B-15(W)
8	Pre-Tax Operating Expenses	20,490,417	(120,044)	20,370,373	
9	**PRE-TAX OPERATING INCOME**	2,761,519	366,398	3,127,917	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	2,761,519	366,398	3,127,917	
12	Less:				
13	Interest Expense:				
14	Rate Base	65,247,267	(458,166)	64,789,101	A-1(W)
15	Weighted Average Cost of Debt	5.18%	5.18%	5.18%	D-1(W)
16	Total Interest Expense	3,379,808	(23,733)	3,356,075	C-3
17	Net Taxable Income (L11 - L16)	(618,289)	390,131	(228,158)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	(238,505)	150,493	(88,012)	
20	Less:				
21	Parent Debt Adjustment	192,317	0	192,317	C-1(W)
22	Investment Tax Credit	37,067	0	37,067	C-7(W)
23	**TOTAL INCOME TAXES**	(467,889)	150,493	(317,397)	

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1994

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: *950495-WS*
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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

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

(1)		(2)	(3)	(4)	(5)	(6)
		ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Average Adjusted Acquisition Adjustment Balance	(64,578)				
2	Last Authorized Amortization Rate	N/A				
3	Total Amortization Expense	(635)	0	(635)		A-20 (W)
4	Non-Used & Useful Amort. Exp.	(50)	0	(50)	From Below	
5	***NET AMORTIZATION EXPENSE***	(685)	0	(685)		B-1 (W)

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

		1994 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Adjusted Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
6	Total Amortization Expense	(635)	0	(635)	From Above	
7	Composite Non-Used & Useful Depreciation Rate (%) (1)	(7.87%)	0.00%	(7.87%)	B-13 (W)	
8	***NON-USED & USEFUL AMORT. EXP.***	(50)	0	(50)		To Above

NOTE:
(1) Non-Used and Useful percent is calculated at the plant level.

Note: May not cross foot due to rounding.

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SCHEDULE OF WATER RATE BASE - 1994
SUMMARY

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

	(1)	(2)	(3)	(4)	(5)
		1994 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant In Service	81,641,666	0	81,641,666	A-5 (W)
2	Utility Land & Land Rights	937,858	0	937,858	A-5 (W)
3	Non-Used and Useful	(11,387,075)	0	(11,387,075)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(20,201,400)	0	(20,201,400)	A-9 (W)
6	CIAC	(27,592,179)	0	(27,592,179)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	(340,093)	(340,093)	A-12 (W)
8	Accumulated Amortization of CIAC	5,633,553	0	5,633,553	A-14 (W)
9	Acquisition Adjustments	(64,578)	0	(64,578)	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	26,256	0	26,256	A-20 (W)
11	Advances for Construction	(2,559,836)	0	(2,559,836)	A-16 (W)
12	Unfunded Post-Retirement Benefits	(193,392)	0	(193,392)	Vol. II
13	Deferred Taxes	1,494,090	0	1,494,090	C-6 (W)
14	Working Capital Allowance	1,097,642	3,048	1,100,690	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	28,832,605	(337,045)	28,495,560	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1994

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**A. UTILITY PLANT IN SERVICE:**			A-5 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6				
7		0	0	
8	**B. UTILITY LAND & LAND RIGHTS:**			A-5 (W)
9	1.	0	0	
10				
11	2.	0	0	
12				
13				
14		0	0	
15	**C. NON-USED AND USEFUL:**			A-7 (W)
16	1.	0	0	
17				
18	2.	0	0	
19				
20				
21		0	0	
22	**D. CONSTRUCTION WORK IN PROGRESS:**			
23	1.	0	0	
24				
25	2.	0	0	
26				
27				
28		0	0	
29	**E. ACCUMULATED DEPRECIATION:**			A-9 (W)
30	1.	0	0	
31				
32	2.	0	0	
33				
34				
35		0	0	
36	**F. CIAC:**			A-12 (W)
37	1. FPSC Margin Reserve	(680,184)	(340,093)	
38				
39	2.	0	0	
40				
41				
42		(680,184)	(340,093)	
43				
44	**SUBTOTAL**	(680,184)	(340,093)	

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1994

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**G. ACCUMULATED AMORTIZATION OF CIAC**			A-14 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6		0	0	
7	**H. ACQUISITION ADJUSTMENT**			A-20 (W)
8	1.	0	0	
9				
10	2.	0	0	
11				
12		0	0	
13	**I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS**			A-20 (W)
14	1.	0	0	
15				
16	2.	0	0	
17				
18		0	0	
19	**J. ADVANCES FOR CONSTRUCTION**			A-16 (W)
20	1.	0	0	
21				
22	2.	0	0	
23				
24		0	0	
25	**K. DEFERRED TAXES**			C-6 (W)
26	1.	0	0	
27				
28	2.	0	0	
29				
30		0	0	
31	**L. WORKING CAPITAL ALLOWANCE**			A-17 (W)
32	1. One-eighth of Marco Shores Purchased water Adjustment	3,048	3,048	
33				
34	2.	0	0	
35				
36		3,048	3,048	
37	**M. OTHER**			A-21 (W)
38	1.	0	0	
39				
40	2.	0	0	
41				
42		0	0	
43				
44	**TOTAL WATER RATE BASE ADJUSTMENTS**	(677,136)	(337,045)	

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

Line No.	(1) Description	(2) Water Plant In Service Year-End Balances
1	**Balance per order 12/31/84**	0
2	Utility Adjustments to ordered balance (1)	0
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8	**Balance per order 12/31/85**	0
9	Utility Adjustments to ordered balance (1)	0
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15	**Balance per order 12/31/86**	0
16	Utility Adjustments to ordered balance (1)	0
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22	**Balance per order 12/31/87**	0
23	Utility Adjustments to ordered balance (1)	0
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29	**Balance per order 12/31/88**	0
30	Utility Adjustments to ordered balance (1)	0
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36	**Balance per order 12/31/89**	0
37	Utility Adjustments to ordered balance (1)	0
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

Line No.	(1) Description		(2) Water Plant In Service Year-End Balances
1	**12/31/90 Balance**		0
2	**Balance per order 12/31/90**		0
3	Utility Adjustments to ordered balance (1)		0
4	1991 Additions		0
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		0
8	**12/31/91 Balance**		0
9	**12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93**		71,074,146
10	Utility Adjustments to ordered balance (1)		(96,649)
11	1992 Additions		980,059
12	1992 Retirements		249,457
13	1992 Adjustments		0
14	1992 Net Additions		730,602
15	**12/31/92 Balance**		71,708,099
16	**Balance per order 12/31/92**		0
17	Utility Adjustments to ordered balance (1)		0
18	1993 Additions		5,373,246
19	1993 Retirements		159,345
20	1993 Adjustments	General Plant Allocation True-up	734,838
21	1993 Net Additions		5,948,739
22	**12/31/93 Balance**		77,656,838
23	**Balance per order 12/31/93**		0
24	Utility Adjustments to ordered balance (1)		0
25	1994 Additions		10,206,119
26	1994 Retirements		360,749
27	1994 Adjustments		0
28	1994 Net Additions		9,845,370
29	**12/31/94 Balance**		87,502,208
30	**Balance per order 12/31/94**		0
31	Utility Adjustments to ordered balance (1)		0
32	1995 Additions		0
33	1995 Retirements		0
34	1995 Adjustments		0
35	1995 Net Additions		0
36	**12/31/95 Balance**		0
37	**Balance per order 12/31/95**		0
38	Utility Adjustments to ordered balance (1)		0
39	1996 Additions		0
40	1996 Retirements		0
41	1996 Adjustments		0
42	1996 Net Additions		0
43	**12/31/96 Balance**		0

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1994
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/93	(3) Net Additions 12/31/93 - 12/31/94 Gross	(4) Retirements	(5) Net	(6) 1994 PLANT IN SERVICE Balance Per Books 12/31/94	(7) Utility Adjustments	(8) Adjusted Balance 12/31/94	(9) 1994 AVERAGE BALANCE Balance Per Books	(10) Utility Adjustments	(11) Adjusted Utility Balance
1	**INTANGIBLE PLANT**										
2	301.1 Organization	53,362	0	0	0	53,362	0	53,362	53,362	0	53,362
3	302.1 Franchises	254,963	501	0	501	255,464	0	255,464	255,213	0	255,213
4	339.1 Other Plant & Miscellaneous	91,218	1	0	1	91,219	0	91,219	91,218	0	91,218
5	**SOURCE OF SUPPLY & PUMPING**										
6	303.2 Land & Land Rights	444,629	1,771	0	1,771	446,400	0	446,400	445,514	0	445,514
7	304.2 Structures & Improvements	1,919,134	(265,989)	0	(265,989)	1,653,145	0	1,653,145	1,786,140	0	1,786,140
8	305.2 Collecting & Impounding reservoirs	219,942	(2,899)	0	(2,899)	217,043	0	217,043	218,493	0	218,493
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	2,406,913	802,665	0	802,665	3,209,578	0	3,209,578	2,808,245	0	2,808,245
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	1,692,354	96,817	0	96,817	1,789,171	0	1,789,171	1,740,763	0	1,740,763
13	310.2 Power Generation Equipment	1,358,360	396,194	(10,250)	385,944	1,744,304	0	1,744,304	1,551,331	0	1,551,331
14	311.2 Pumping Equipment	4,923,185	495,737	(13,340)	482,397	5,405,582	0	5,405,582	5,164,384	0	5,164,384
15	339.2 Other Plant & Miscellaneous	70,258	0	0	0	70,258	0	70,258	70,258	0	70,258
16	**WATER TREATMENT PLANT**										
17	303.3 Land & Land Rights	266,726	(13,537)	(5,008)	(18,544)	248,182	0	248,182	257,453	0	257,453
18	304.3 Structures & Improvements	1,164,778	397,421	0	397,421	1,562,199	0	1,562,199	1,363,489	0	1,363,489
19	320.3 Water Treatment Equipment	3,810,303	1,610,231	(5,000)	1,605,231	5,415,534	0	5,415,534	4,612,920	0	4,612,920
20	321.3 Permeators	0	7,289	0	7,289	7,289	0	7,289	3,644	0	3,644
21	339.3 Other Plant & Miscellaneous	56,934	1,027	0	1,027	57,961	0	57,961	57,448	0	57,448
22	**TRANSMISSION & DISTRIBUTION**										
23	303.4 Land & Land Rights	57,859	0	0	0	57,859	0	57,859	57,859	0	57,859
24	304.4 Structures & Improvements	60,631	3,467	0	3,467	64,098	0	64,098	62,365	0	62,365
25	330.4 Distribution Reservoirs	3,832,313	750,429	(940)	749,489	4,581,802	0	4,581,802	4,207,058	0	4,207,058
26	331.4 Transmission & Distribution	36,652,132	3,312,319	(77,487)	3,234,832	39,886,964	0	39,886,964	38,269,547	0	38,269,547
27	333.4 Services	5,730,050	665,612	0	665,612	6,395,662	0	6,395,662	6,062,848	0	6,062,848
28	334.4 Meters & Meter Installation	4,400,079	(125,422)	0	(125,422)	4,274,657	0	4,274,657	4,337,373	0	4,337,373
29	335.4 Hydrants	1,567,370	173,538	0	173,538	1,740,908	0	1,740,908	1,654,141	0	1,654,141
30	339.4 Other Plant & Miscellaneous	113,093	7,102	0	7,102	120,195	0	120,195	116,644	0	116,644
31	**GENERAL PLANT**										
32	303.5 Land & Land Rights	177,031	(0)	0	(0)	177,031	0	177,031	177,032	0	177,032
33	304.5 Structures & Improvements	1,454,977	125,112	(1,805)	123,307	1,578,284	0	1,578,284	1,516,626	0	1,516,626
34	340.5 Office Furniture & Equipment	849,317	114,990	(1,358)	113,632	962,949	0	962,949	906,131	0	906,131
35	340.51 Computer Equipment	1,511,879	884,016	(23,490)	860,525	2,372,404	0	2,372,404	1,942,142	0	1,942,142
36	341.5 Transportation Equipment	1,340,709	311,948	(209,095)	102,853	1,443,561	0	1,443,561	1,392,144	0	1,392,144
37	342.5 Stores Equipment	9,620	6,055	0	6,055	15,675	0	15,675	12,651	0	12,651
38	343.5 Tools, Shop & Garage Equipment	416,700	122,932	0	122,932	539,631	0	539,631	478,163	0	478,163
39	344.5 Laboratory Equipment	65,949	87,231	0	87,231	153,180	0	153,180	109,567	0	109,567
40	345.5 Power Operated Equipment	438,997	108,231	(12,222)	96,008	535,005	0	535,005	486,998	0	486,998
41	346.5 Communication Equipment	170,836	79,327	(752)	72,575	243,411	0	243,411	207,118	0	207,118
42	347.5 Miscellaneous Equipment	70,669	58,002	0	58,002	128,671	0	128,671	99,672	0	99,672
43	348.5 Other Tangible Plant	3,569	0	0	0	3,569	0	3,569	3,570	0	3,570
44	**INTANGIBLE PLANT**	399,543	502	0	502	400,045	0	400,045	399,793	0	399,793
45	**SUPPLY & PUMPING**	13,034,775	1,524,296	(23,590)	1,500,706	14,535,481	0	14,535,481	13,785,128	0	13,785,128
46	**WATER TREATMENT PLANT**	5,298,741	2,002,432	(10,008)	1,992,424	7,291,165	0	7,291,165	6,294,954	0	6,294,954
47	**TRANSMISSION & DISTRIBUTION**	52,413,527	4,787,045	(78,427)	4,708,618	57,122,145	0	57,122,145	54,767,835	0	54,767,835
48	**GENERAL PLANT**	6,510,252	1,891,844	(248,724)	1,643,120	8,153,372	0	8,153,372	7,331,814	0	7,331,814
49	**TOTAL PLANT IN SERVICE**	77,656,838	10,206,119	(360,749)	9,845,370	87,502,208	0	87,502,208	82,579,524	0	82,579,524
50	**LAND & LAND RIGHTS**	946,245	(11,766)	(5,008)	(16,774)	929,471	0	929,471	937,858	0	937,858
51	**TOTAL PIS LESS LAND**	76,710,593	10,217,885	(355,741)	9,862,144	86,572,737	0	86,572,737	81,641,666	0	81,641,666

5/28/95 2:35 PM A05W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1994
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No. 950495-WS
Schedule Year Ended 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave [x] 13 Month Ave [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/93	(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 12/31/94	(15) Net Additions	(16) Average Balance 1994
1	**INTANGIBLE PLANT**															
2	301.1 Organization	53,362	53,362	53,362	53,362	53,362	53,362	53,362	53,362	53,362	53,362	53,362	53,362	53,362	0	53,362
3	302.1 Franchises	254,963	254,963	254,963	254,963	254,963	255,464	255,464	255,464	255,464	255,464	255,464	255,464	255,464	501	255,213
4	339.1 Other Plant & Miscellaneous	91,218	91,218	91,218	91,218	91,219	91,219	91,219	91,219	91,219	91,219	91,219	91,219	91,219	1	91,218
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	444,629	444,629	444,629	442,629	442,596	446,400	446,400	446,400	446,400	446,400	446,400	446,400	446,400	1,771	445,514
7	304.2 Structures & Improvements	1,919,134	1,919,134	1,633,063	1,633,063	1,633,063	1,633,063	1,634,681	1,634,681	1,638,256	1,638,256	1,640,898	1,695,044	1,853,145	(285,989)	1,786,140
8	305.2 Collecting & Impounding reservoirs	219,942	219,942	219,942	219,942	217,377	217,210	217,210	217,210	217,210	217,210	217,210	217,043	217,043	(2,899)	216,493
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	2,406,913	2,390,691	2,390,119	2,390,119	2,390,119	2,285,364	2,286,815	2,288,435	2,298,033	2,300,263	2,371,471	2,980,793	3,209,578	802,665	2,808,245
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	1,692,354	1,692,354	1,708,976	1,708,976	1,708,976	1,712,080	1,743,281	1,743,281	1,744,689	1,745,995	1,747,271	1,722,988	1,786,171	96,617	1,740,763
13	310.2 Power Generation Equipment	1,358,360	1,358,360	1,358,360	1,395,080	1,396,732	1,443,597	1,443,597	1,513,289	1,706,212	1,706,212	1,765,948	1,695,204	1,744,304	385,944	1,551,331
14	311.2 Pumping Equipment	4,923,185	4,958,397	5,061,047	5,060,047	5,060,047	5,147,454	5,167,618	5,190,475	5,287,165	5,293,391	5,306,716	5,309,594	5,405,562	482,397	5,164,384
15	339.2 Other Plant & Miscellaneous	70,258	70,258	70,258	70,258	70,258	70,258	70,258	70,258	70,258	70,258	70,258	70,258	70,258	0	70,258
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	266,726	266,726	266,726	261,718	261,718	261,125	261,125	261,125	261,125	261,125	261,125	248,182	248,182	(18,544)	257,453
18	304.3 Structures & Improvements	1,164,778	1,164,778	1,170,096	1,170,096	1,170,096	1,221,812	1,246,028	1,256,412	1,257,873	1,270,278	1,296,606	1,291,816	1,562,199	397,421	1,363,489
19	320.3 Water Treatment Equipment	3,810,303	3,810,303	3,824,508	3,824,508	3,871,126	3,780,541	3,734,238	3,749,514	3,771,926	3,804,045	3,855,747	3,829,725	5,415,534	1,605,231	4,612,920
20	321.3 Permeators	0	0	0	0	0	0	0	0	786	7,299	7,299	7,299	7,299	7,299	3,644
21	339.3 Other Plant & Miscellaneous	56,934	56,934	56,934	56,934	56,933	56,933	56,933	56,933	56,933	57,961	57,961	57,961	57,961	1,027	57,446
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	57,859	57,859	57,859	57,859	57,859	57,859	57,859	57,859	57,859	57,859	57,859	57,859	57,859	0	57,859
24	304.4 Structures & Improvements	60,631	60,631	60,631	60,631	60,631	60,631	60,631	64,098	64,098	64,098	64,098	64,098	64,098	3,467	62,365
25	330.4 Distribution Reservoirs	3,832,313	3,832,313	3,979,016	3,979,016	3,973,978	4,021,216	4,058,625	4,160,842	4,241,009	4,407,466	4,486,634	4,512,992	4,581,802	749,489	4,207,058
26	331.4 Transmission & Distribution	36,652,132	37,630,272	37,630,272	37,630,272	38,746,242	37,767,161	37,770,758	37,937,158	38,116,521	38,218,187	38,376,169	38,136,130	39,886,964	3,234,832	38,269,547
27	333.4 Services	5,730,050	5,730,050	5,730,050	5,759,107	5,782,496	5,782,496	5,784,588	5,891,820	5,962,693	5,962,693	5,962,693	6,169,462	6,395,662	665,612	6,062,848
28	334.4 Meters & Meter Installation	4,400,079	3,364,590	3,364,590	3,364,590	3,364,590	3,364,590	3,367,126	3,382,482	3,387,124	3,387,124	3,387,977	3,944,514	4,274,657	(125,422)	4,337,373
29	335.4 Hydrants	1,567,370	1,567,370	1,567,370	1,593,873	1,634,457	1,617,496	1,618,902	1,622,562	1,662,400	1,683,331	1,683,331	1,683,622	1,740,908	173,538	1,654,141
30	339.4 Other Plant & Miscellaneous	113,093	113,093	113,093	113,093	113,093	113,093	113,093	120,195	120,195	120,195	120,195	120,195	120,195	7,102	116,644
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	177,031	177,031	177,031	177,031	177,031	177,031	177,031	177,031	177,031	177,031	177,031	177,031	177,031	0	177,032
33	304.5 Structures & Improvements	1,454,977	1,454,977	1,454,979	1,454,721	1,456,222	1,458,747	1,461,299	1,465,995	1,484,499	1,498,290	1,504,788	1,500,667	1,578,284	123,307	1,516,626
34	340.5 Office Furniture & Equipment	849,317	849,317	849,319	849,125	850,531	852,851	855,196	859,513	876,634	889,310	895,282	891,494	962,949	113,632	906,131
35	340.51 Computer Equipment	1,511,879	1,511,879	1,511,894	1,508,532	1,518,230	1,536,066	1,554,098	1,567,283	1,713,929	1,811,378	1,857,290	1,826,170	2,372,404	860,525	1,942,142
36	341.5 Transportation Equipment	1,340,709	1,340,709	1,340,714	1,310,789	1,297,131	1,303,425	1,309,788	1,321,498	1,289,607	1,323,994	1,340,195	1,329,920	1,443,561	102,853	1,392,144
37	342.5 Stores Equipment	9,620	9,620	9,620	9,620	9,700	9,822	9,946	10,173	11,102	11,769	12,084	11,884	15,675	6,055	12,651
38	343.5 Tools, Shop & Garage Equipment	416,700	416,700	416,702	416,702	418,328	420,809	423,316	427,931	445,788	460,339	466,724	462,675	539,631	122,932	476,153
39	344.5 Laboratory Equipment	65,949	65,949	65,951	65,951	67,105	68,865	70,644	73,919	87,300	96,916	101,446	98,573	153,180	87,231	109,567
40	345.5 Power Operated Equipment	436,997	436,997	436,999	437,250	437,642	439,826	442,033	446,096	456,037	469,968	475,569	472,024	535,005	96,008	486,999
41	346.5 Communication Equipment	170,836	170,836	170,837	170,729	171,635	173,115	174,611	177,363	188,324	196,408	200,216	197,901	243,411	72,575	207,118
42	347.5 Miscellaneous Equipment	70,669	70,669	70,670	70,670	71,437	72,608	73,791	75,968	84,865	91,259	94,272	92,361	126,671	56,002	99,672
43	348.5 Other Tangible Plant	3,569	3,569	3,569	3,569	3,569	3,569	3,569	3,569	3,569	3,569	3,569	3,569	3,569	0	3,570
44	**INTANGIBLE PLANT**	399,543	399,543	399,543	399,543	399,544	400,045	400,045	400,045	400,045	400,045	400,045	400,045	400,045	502	399,793
45	**SUPPLY & PUMPING**	13,034,775	13,041,765	12,896,395	12,920,115	12,919,169	12,855,425	13,009,861	13,104,029	13,408,224	13,418,007	13,566,172	13,397,324	14,535,481	1,500,706	13,785,128
46	**WATER TREATMENT PLANT**	5,298,741	5,298,741	5,318,264	5,313,256	5,359,873	5,320,410	5,298,322	5,323,984	5,348,642	5,400,897	5,479,727	5,434,973	7,291,165	1,992,424	6,294,954
47	**TRANSMISSION & DISTRIBUTION**	52,413,527	52,356,178	52,502,881	52,558,442	53,733,346	52,784,542	52,831,592	53,237,014	53,631,896	53,920,952	54,160,955	54,690,871	57,122,145	4,708,618	54,767,835
48	**GENERAL PLANT**	6,510,252	6,510,252	6,510,285	6,474,588	6,478,561	6,516,732	6,555,321	6,626,338	6,921,685	7,030,230	7,126,485	7,066,167	8,153,372	1,649,120	7,331,814
49	**TOTAL PLANT IN SERVICE**	77,656,838	77,606,478	77,617,368	77,666,044	78,890,494	77,977,154	78,095,141	78,691,411	79,610,495	80,169,932	80,734,385	80,969,381	87,502,208	9,845,370	82,579,524
50	**LAND & LAND RIGHTS**	946,245	946,245	946,245	939,237	939,204	942,414	942,414	942,414	942,414	942,414	942,414	929,471	929,471	(16,774)	937,858
51	**TOTAL PIS LESS LAND**	76,710,593	76,660,234	76,671,123	76,726,807	77,951,290	77,034,740	77,152,727	77,748,997	78,668,081	79,227,518	79,791,971	80,039,910	86,572,737	9,862,144	81,641,666

Note: May not cross foot due to rounding

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1994
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Net Additions	(15) Average Balance 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	501	0	0	0	0	0	0	0	501	250
4	339.1 Other Plant & Miscellaneous	0	0	0	1	0	0	0	0	0	0	0	0	1	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	(2,000)	(33)	3,804	0	0	0	0	0	0	0	1,771	885
7	304.2 Structures & Improvements	0	(266,071)	0	0	0	1,617	0	3,578	0	2,640	(5,854)	18,101	(265,990)	(132,994)
8	305.2 Collecting & Impounding reservoirs	0	0	0	(2,565)	(167)	0	0	0	0	0	(167)	0	(2,899)	(1,449)
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	(26,222)	9,429	0	0	(104,756)	1,452	1,620	9,597	2,250	71,186	(10,678)	848,785	802,665	401,332
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	16,622	0	0	3,104	31,201	0	1,408	1,305	1,277	(24,283)	66,183	96,817	48,409
13	310.2 Power Generation Equipment	0	0	36,720	1,652	46,865	0	69,692	192,923	0	59,795	(130,742)	109,100	385,944	192,971
14	311.2 Pumping Equipment	33,212	104,650	(1,000)	0	87,406	20,165	22,856	96,690	6,227	13,327	2,876	95,988	482,397	241,199
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	(5,008)	0	(594)	0	0	0	0	0	(12,843)	0	(18,544)	(9,273)
18	304.3 Structures & Improvements	0	5,318	0	0	51,716	24,216	10,395	1,461	12,406	26,327	(4,789)	270,383	397,421	198,711
19	320.3 Water Treatment Equipment	0	14,205	0	46,618	(90,585)	(46,303)	15,277	22,412	32,116	51,702	(26,022)	1,585,809	1,605,231	802,617
20	321.3 Permeators	0	0	0	0	0	0	0	786	6,503	0	0	0	7,289	3,644
21	339.3 Other Plant & Miscellaneous	0	0	0	(1)	0	0	0	0	1,028	0	0	0	1,027	514
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	146,703	0	(5,038)	47,238	37,408	102,217	80,167	156,457	81,168	24,358	68,810	749,489	374,745
26	331.4 Transmission & Distribution	978,140	0	0	1,115,971	(979,091)	3,607	166,390	179,363	101,666	157,982	(238,039)	1,748,634	3,234,892	1,617,415
27	333.4 Services	0	0	29,057	23,389	0	2,093	107,232	90,873	0	0	186,769	226,200	665,612	332,798
28	334.4 Meters & Meter Installation	(1,035,489)	0	0	0	0	2,535	15,356	4,642	0	853	556,537	330,143	(125,422)	(62,706)
29	335.4 Hydrants	0	0	26,503	40,584	(16,961)	1,406	3,659	39,638	20,931	0	291	57,287	173,538	86,771
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	7,102	0	0	0	0	0	7,102	3,551
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	(0)	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)	0
33	304.5 Structures & Improvements	0	2	(258)	1,502	2,524	2,552	4,697	18,503	13,792	6,498	(4,121)	77,617	123,307	61,654
34	340.5 Office Furniture & Equipment	0	2	(194)	1,406	2,320	2,346	4,317	17,121	12,676	5,972	(3,786)	71,455	113,532	56,813
35	340.51 Computer Equipment	0	15	(3,362)	9,697	17,836	18,032	33,185	126,647	97,449	45,912	(29,120)	544,234	860,525	430,264
36	341.5 Transportation Equipment	0	5	(29,925)	(13,659)	6,294	6,363	11,710	(31,681)	34,387	16,201	(10,276)	113,642	102,653	51,423
37	342.5 Stores Equipment	0	0	0	80	122	124	227	929	667	314	(199)	3,791	6,055	3,026
38	343.5 Tools, Shop & Garage Equipment	0	2	0	1,626	2,480	2,508	4,615	18,857	13,551	6,385	(4,049)	76,957	122,932	61,467
39	344.5 Laboratory Equipment	0	2	0	1,154	1,760	1,779	3,275	13,381	9,616	4,530	(2,873)	54,609	87,231	43,616
40	345.5 Power Operated Equipment	0	2	(1,749)	392	2,184	2,208	4,063	11,941	11,931	5,621	(3,565)	62,982	96,008	48,001
41	346.5 Communication Equipment	0	1	(108)	906	1,479	1,496	2,753	10,961	8,083	3,808	(2,415)	45,610	72,575	36,286
42	347.5 Miscellaneous Equipment	0	1	0	767	1,170	1,183	2,177	8,697	6,394	3,012	(1,911)	36,310	58,002	29,001
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	1	501	0	0	0	0	0	0	0	502	250
45	**SUPPLY & PUMPING**	6,990	(155,369)	33,720	(946)	35,256	54,435	94,168	304,196	9,782	148,166	(168,848)	1,138,157	1,500,706	750,353
46	**WATER TREATMENT PLANT**	0	19,523	(5,008)	46,617	(39,463)	(22,088)	25,661	24,659	52,055	78,029	(43,754)	1,856,192	1,992,424	996,213
47	**TRANSMISSION & DISTRIBUTION**	(57,349)	146,703	55,560	1,174,905	(948,805)	47,050	405,423	394,884	289,054	240,003	529,916	2,431,274	4,708,618	2,354,309
48	**GENERAL PLANT**	0	33	(35,596)	3,873	38,171	38,569	71,018	195,347	208,545	98,255	(62,318)	1,087,205	1,643,120	821,561
49	**TOTAL NET ADDITIONS**	(50,359)	10,890	48,676	1,224,449	(913,340)	117,987	596,270	919,084	559,437	564,453	254,995	6,512,828	9,845,370	4,922,675
50	**LAND & LAND RIGHTS**	0	(0)	(7,008)	(33)	3,210	(0)	(0)	(0)	(0)	(0)	(12,843)	(0)	(16,774)	(8,386)
51	**TOTAL PIS LESS LAND**	(50,359)	10,890	55,684	1,224,483	(916,550)	117,987	596,270	919,084	559,437	564,453	267,838	6,512,828	9,862,144	4,931,063

Note: May not , due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1994
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Gross Additions	(15) Ave. Gross Additions 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	501	0	0	0	0	0	0	0	501	250
4	339.1 Other Plant & Miscellaneous	0	0	0	1	0	0	0	0	0	0	0	0	1	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	(2,000)	(33)	3,804	0	0	0	0	0	0	0	1,771	885
7	304.2 Structures & Improvements	0	(266,071)	0	0	0	1,617	0	3,578	0	2,640	(5,854)	16,101	(265,989)	(132,994)
8	305.2 Collecting & Impounding reservoirs	0	0	0	(2,565)	(167)	0	0	0	0	0	(167)	0	(2,898)	(1,449)
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	(26,222)	9,429	0	0	(104,756)	1,452	1,620	9,597	2,250	71,188	(10,678)	848,785	802,665	401,332
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	16,622	0	0	3,104	31,201	0	1,408	1,305	1,277	(24,263)	66,183	96,817	48,409
13	310.2 Power Generation Equipment	0	0	35,720	1,652	46,865	0	69,692	192,923	0	59,735	(130,742)	119,350	396,194	198,096
14	311.2 Pumping Equipment	33,212	104,850	0	0	87,406	20,165	22,858	98,190	6,227	13,327	2,876	106,826	495,737	247,869
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	(594)	0	0	0	0	0	(12,943)	0	(13,537)	(6,769)
18	304.3 Structures & Improvements	0	5,318	0	0	51,716	24,216	10,385	1,461	12,406	26,327	(4,789)	270,983	397,421	198,711
19	320.3 Water Treatment Equipment	0	14,205	0	46,618	(88,095)	(46,303)	15,277	22,412	32,118	51,702	(26,022)	1,586,309	1,610,231	805,117
20	321.3 Permeators	0	0	0	0	0	0	0	786	6,503	0	0	0	7,289	3,644
21	339.3 Other Plant & Miscellaneous	0	0	0	(1)	0	0	0	0	1,029	0	0	0	1,027	514
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	3,467	0	0	0	0	0	3,467	1,734
25	330.4 Distribution Reservoirs	0	146,703	0	(5,038)	47,238	37,408	102,217	81,107	166,457	81,188	24,359	98,810	750,429	375,215
26	331.4 Transmission & Distribution	978,140	0	0	1,115,971	(979,091)	3,607	168,390	179,363	101,668	157,982	(238,039)	1,828,321	3,312,319	1,656,158
27	333.4 Services	0	0	29,057	23,389	0	2,093	107,232	90,873	0	0	186,788	226,200	665,612	332,798
28	334.4 Meters & Meter Installation	(1,035,489)	0	0	0	0	2,535	15,358	4,642	0	853	556,537	330,143	(125,422)	(62,706)
29	335.4 Hydrants	0	0	26,503	40,594	(16,961)	1,406	9,859	39,838	20,931	0	291	57,287	173,538	86,771
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	7,102	0	0	0	0	0	7,102	3,551
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	(0)	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)	0
33	304.5 Structures & Improvements	0	2	0	1,655	2,524	2,552	4,697	19,192	13,792	6,498	(4,121)	79,322	125,112	62,555
34	340.5 Office Furniture & Equipment	0	2	0	1,521	2,320	2,346	4,317	17,639	12,676	5,972	(3,766)	71,985	114,990	57,495
35	340.51 Computer Equipment	0	15	0	11,696	17,835	18,032	33,185	135,605	97,449	45,912	(29,120)	553,408	884,016	442,008
36	341.5 Transportation Equipment	0	5	0	4,127	6,294	6,363	11,710	47,852	34,387	16,201	(10,276)	195,284	311,948	155,974
37	342.5 Stores Equipment	0	0	0	80	122	124	227	929	667	314	(199)	3,791	6,055	3,026
38	343.5 Tools, Shop & Garage Equipment	0	2	0	1,626	2,480	2,508	4,615	18,857	13,551	6,385	(4,049)	76,957	122,932	61,467
39	344.5 Laboratory Equipment	0	2	0	1,154	1,760	1,779	3,275	13,381	9,616	4,530	(2,873)	54,608	87,231	43,616
40	345.5 Power Operated Equipment	0	2	0	1,432	2,184	2,208	4,063	16,602	11,931	5,621	(3,565)	67,754	108,231	54,113
41	346.5 Communication Equipment	0	1	0	970	1,479	1,496	2,753	11,248	8,083	3,808	(2,415)	45,904	73,327	36,666
42	347.5 Miscellaneous Equipment	0	1	0	767	1,170	1,183	2,177	8,897	6,394	3,012	(1,911)	36,310	58,002	29,001
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	1	501	0	0	0	0	0	0	0	502	250
45	**SUPPLY & PUMPING**	6,990	(155,369)	34,720	(946)	36,256	54,435	94,168	305,696	9,782	148,166	(168,848)	1,159,247	1,524,296	762,148
46	**WATER TREATMENT PLANT**	0	19,523	0	46,617	(36,963)	(22,088)	25,661	24,659	52,055	78,029	(43,754)	1,858,692	2,002,432	1,001,217
47	**TRANSMISSION & DISTRIBUTION**	(57,349)	146,703	55,560	1,174,905	(948,805)	47,050	405,423	395,824	289,054	240,003	529,916	2,508,761	4,787,045	2,393,521
48	**GENERAL PLANT**	0	33	0	25,029	38,171	39,589	71,018	290,203	208,546	99,255	(52,318)	1,184,320	1,891,844	945,916
49	**TOTAL GROSS ADDITIONS**	(50,359)	10,890	90,280	1,245,606	(910,840)	117,987	596,270	1,016,381	559,437	564,453	254,995	6,711,019	10,206,119	5,103,052
50	**LAND & LAND RIGHTS**	0	(0)	(2,000)	(33)	3,210	(0)	(0)	(0)	(0)	(0)	(12,943)	(0)	(11,766)	(5,884)
51	**TOTAL PIS LESS LAND**	(50,359)	10,890	92,280	1,245,639	(914,050)	117,987	596,270	1,016,381	559,437	564,453	267,938	6,711,019	10,217,885	5,108,936

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1994
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave [x] 13 Month Ave [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Total Retirements	(15) Average Retirements 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	1,000	0	0	0	0	0	0	0	0	10,250	10,250	5,125
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	1,500	0	0	0	10,840	13,340	6,670
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	5,008	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	5,008	2,504
19	320.3 Water Treatment Equipment	0	0	0	0	2,500	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	2,500	5,000	2,500
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	940	0	0	0	0	940	470
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	77,487	77,487	38,744
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	258	154	0	0	0	688	0	0	0	705	1,805	904
34	340.5 Office Furniture & Equipment	0	0	194	116	0	0	0	516	0	0	0	530	1,356	678
35	340.51 Computer Equipment	0	0	3,362	1,996	0	0	0	8,959	0	0	0	9,172	23,490	11,741
36	341.5 Transportation Equipment	0	0	29,925	17,786	0	0	0	79,743	0	0	0	81,642	209,095	104,549
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	1,749	1,040	0	0	0	4,661	0	0	0	4,772	12,222	6,112
41	346.5 Communication Equipment	0	0	108	64	0	0	0	287	0	0	0	294	752	375
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	1,000	0	0	0	0	1,500	0	0	0	21,090	23,590	11,795
46	**WATER TREATMENT PLANT**	0	0	5,008	0	2,500	0	0	0	0	0	0	2,500	10,008	5,004
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	940	0	0	0	77,487	78,427	39,214
48	**GENERAL PLANT**	0	0	35,596	21,156	0	0	0	94,856	0	0	0	97,115	248,724	124,359
49	**TOTAL RETIREMENTS**	0	0	41,604	21,156	2,500	0	0	97,296	0	0	0	198,192	360,749	180,372
50	**LAND & LAND RIGHTS**	0	0	5,008	0	0	0	0	0	0	0	0	0	5,008	2,504
51	**TOTAL PIS LESS LAND**	0	0	36,596	21,156	2,500	0	0	97,296	0	0	0	198,192	355,741	177,868

Note: May no .t due to rounding

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1994
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No. 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: A-5 (W)
Page 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) 1994 Total Adjustments	(15) Ave. Utility Adjustments 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1994
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-5 (W)(1 of 7)	(3) 1994 NON-USED & USEFUL Percentage F-Schedules	(4) 1994 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	53,362	0.00%	0
3	302.1 Franchises	255,213	0.00%	0
4	339.1 Other Plant & Miscellaneous	91,218	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	445,514	0.00%	0
7	304.2 Structures & Improvements	1,786,140	11.51%	205,565
8	305.2 Collecting & Impounding reservoirs	218,493	12.63%	27,591
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	2,808,245	13.56%	380,833
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	1,740,763	10.03%	174,562
13	310.2 Power Generation Equipment	1,551,331	0.00%	0
14	311.2 Pumping Equipment	5,164,384	11.64%	601,033
15	339.2 Other Plant & Miscellaneous	70,258	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	257,453	0.00%	0
18	304.3 Structures & Improvements	1,363,489	3.35%	45,618
19	320.3 Water Treatment Equipment	4,612,920	12.52%	577,493
20	321.3 Permeators	3,644	0.00%	0
21	339.3 Other Plant & Miscellaneous	57,448	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	57,859	0.00%	0
24	304.4 Structures & Improvements	62,365	0.00%	0
25	330.4 Distribution Reservoirs	4,207,056	3.20%	134,598
26	331.4 Transmission & Distribution	38,269,547	43.54%	16,662,620
27	333.4 Services	6,062,848	0.00%	0
28	334.4 Meters & Meter Installation	4,337,373	0.00%	0
29	335.4 Hydrants	1,654,141	0.00%	0
30	339.4 Other Plant & Miscellaneous	116,644	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	177,032	0.00%	0
33	304.5 Structures & Improvements	1,516,626	0.00%	0
34	340.5 Office Furniture & Equipment	906,131	0.00%	0
35	340.51 Computer Equipment	1,942,142	0.00%	0
36	341.5 Transportation Equipment	1,392,144	0.00%	0
37	342.5 Stores Equipment	12,651	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	478,163	0.00%	0
39	344.5 Laboratory Equipment	109,567	0.00%	0
40	345.5 Power Operated Equipment	486,998	0.00%	0
41	346.5 Communication Equipment	207,118	0.00%	0
42	347.5 Miscellaneous Equipment	99,672	0.00%	0
43	348.5 Other Tangible Plant	3,570	0.00%	0
44	**INTANGIBLE PLANT**	399,793	0.00%	0
45	**SUPPLY & PUMPING**	13,785,128	10.08%	1,389,584
46	**WATER TREATMENT PLANT**	6,294,954	9.90%	623,109
47	**TRANSMISSION & DISTRIBUTION**	54,767,835	30.67%	16,797,218
48	**GENERAL PLANT**	7,331,814	0.00%	0
49	**TOTAL PLANT IN SERVICE**	82,579,524	22.78%	18,809,911
50	**LAND & LAND RIGHTS**	937,858	0.00%	0
51	**TOTAL PIS LESS LAND**	81,641,666	23.04%	18,809,911

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

SCHEDULE OF WATER NON-USED AND USEFUL PLANT - 1994
SUMMARY

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

Line No.	(1) Description	(2) AVERAGE 1994 - NON-USED & USEFUL Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	Supporting Schedules
1	Plant in Service	18,809,911	0	18,809,911	A-5 (W)
2	Land	0	0	0	A-5 (W)
3	Accumulated Depreciation	(3,300,571)	0	(3,300,571)	A-9 (W)
4	CIAC	(1,863,237)	0	(1,863,237)	A-12 (W)
5	Accumulated Amort. of CIAC	300,415	0	300,415	A-14 (W)
6	Advances for Construction	(2,559,836)	0	(2,559,836)	A-16 (W)
7	Other	393	0	393	A-20 (W)
8	**TOTAL WATER NON-USED & USEFUL**	11,387,075	0	11,387,075	

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: A-8 (W)

Preparer: Kimball

Line No.	(1) Description	(2) Water In Service Year-End Balances
1	**Balance per order 12/31/84**	0
2	Utility Adjustments to ordered balance (1)	0
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8	**Balance per order 12/31/85**	0
9	Utility Adjustments to ordered balance (1)	0
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15	**Balance per order 12/31/86**	0
16	Utility Adjustments to ordered balance (1)	0
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22	**Balance per order 12/31/87**	0
23	Utility Adjustments to ordered balance (1)	0
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29	**Balance per order 12/31/88**	0
30	Utility Adjustments to ordered balance (1)	0
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36	**Balance per order 12/31/89**	0
37	Utility Adjustments to ordered balance (1)	0
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

Line No.	(1) Description	(2) Water 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**	14,961,495
10	Utility Adjustments to ordered balance (1)	(242,001)
11	1992 Additions	1,961,539
12	1992 Retirements	243,592
13	1992 Adjustments	0
14	1992 Net Additions	1,717,947
15	**12/31/92 Balance**	16,437,441
16	**Balance per order 12/31/92**	0
17	Utility Adjustments to ordered balance (1)	0
18	1993 Additions	2,163,431
19	1993 Retirements	159,345
20	1993 Adjustments — General Plant Allocation True-up	445,795
21	1993 Net Additions	2,449,881
22	**12/31/93 Balance**	18,887,322
23	**Balance per order 12/31/93**	0
24	Utility Adjustments to ordered balance (1)	0
25	1994 Additions	2,983,332
26	1994 Retirements	355,741
27	1994 Adjustments	0
28	1994 Net Additions	2,627,591
29	**12/31/94 Balance**	21,514,913
30	**Balance per order 12/31/94**	0
31	Utility Adjustments to ordered balance (1)	0
32	1995 Additions	0
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	0
36	**12/31/95 Balance**	0
37	**Balance per order 12/31/95**	0
38	Utility Adjustments to ordered balance (1)	0
39	1996 Additions	0
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	0
43	**12/31/96 Balance**	0

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

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1994
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1994 ACCUMULATED DEPRECIATION					1994 AVERAGE BALANCE		
Line No.	Account No. and Name	Balance Per Books 12/31/93	Net Additions	Balance Per Books 12/31/94	Utility Adjustments	Adjusted Balance 12/31/94	Balance Per Books	Utility Adjustments	Adjusted Utility Balance
1	**INTANGIBLE PLANT**								
2	301.1 Organization	4,079	1,335	5,414	0	5,414	4,747	0	4,747
3	302.1 Franchises	52,022	6,378	58,400	0	58,400	55,228	0	55,228
4	339.1 Other Plant & Miscellaneous	29,234	3,646	32,880	0	32,880	31,075	0	31,075
5	**SOURCE OF SUPPLY & PUMPING**								
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	484,668	54,121	538,789	0	538,789	511,748	0	511,748
8	305.2 Collecting & Impounding reservoirs	75,927	4,366	80,293	0	80,293	78,120	0	78,120
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	576,945	93,516	670,461	0	670,461	623,728	0	623,728
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	367,324	49,785	417,109	0	417,109	392,234	0	392,234
13	310.2 Power Generation Equipment	154,560	67,316	221,876	0	221,876	188,236	0	188,236
14	311.2 Pumping Equipment	1,730,348	244,884	1,975,232	0	1,975,232	1,852,808	0	1,852,808
15	339.2 Other Plant & Miscellaneous	40,418	2,810	43,228	0	43,228	41,823	0	41,823
16	**WATER TREATMENT PLANT**								
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	264,726	41,315	306,041	0	306,041	285,403	0	285,403
19	320.3 Water Treatment Equipment	1,256,499	204,886	1,461,385	0	1,461,385	1,358,962	0	1,358,962
20	321.3 Permeators	168	729	897	0	897	533	0	533
21	339.3 Other Plant & Miscellaneous	46,030	2,298	48,328	0	48,328	47,181	0	47,181
22	**TRANSMISSION & DISTRIBUTION**								
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	7,306	1,890	9,196	0	9,196	8,256	0	8,256
25	330.4 Distribution Reservoirs	917,787	112,653	1,030,440	0	1,030,440	974,132	0	974,132
26	331.4 Transmission & Distribution	7,039,354	814,195	7,853,549	0	7,853,549	7,446,472	0	7,446,472
27	333.4 Services	1,150,950	151,569	1,302,519	0	1,302,519	1,226,756	0	1,226,756
28	334.4 Meters & Meter Installation	1,303,458	216,871	1,520,329	0	1,520,329	1,411,914	0	1,411,914
29	335.4 Hydrants	260,467	36,719	297,186	0	297,186	278,847	0	278,847
30	339.4 Other Plant & Miscellaneous	32,355	4,663	37,018	0	37,018	34,699	0	34,699
31	**GENERAL PLANT**								
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	321,916	36,113	358,029	0	358,029	339,971	0	339,971
34	340.5 Office Furniture & Equipment	373,687	59,078	432,765	0	432,765	403,222	0	403,222
35	340.51 Computer Equipment	489,963	300,263	790,226	0	790,226	640,095	0	640,095
36	341.5 Transportation Equipment	930,007	22,976	952,983	0	952,983	941,493	0	941,493
37	342.5 Stores Equipment	3,865	700	4,565	0	4,565	4,211	0	4,211
38	343.5 Tools, Shop & Garage Equipment	237,912	29,885	267,797	0	267,797	252,849	0	252,849
39	344.5 Laboratory Equipment	31,397	7,311	38,708	0	38,708	35,050	0	35,050
40	345.5 Power Operated Equipment	489,820	28,344	518,164	0	518,164	503,988	0	503,988
41	346.5 Communication Equipment	100,454	19,967	120,421	0	120,421	110,438	0	110,438
42	347.5 Miscellaneous Equipment	11,876	6,649	18,525	0	18,525	15,198	0	15,198
43	348.5 Other Tangible Plant	101,800	362	102,162	0	102,162	101,983	0	101,983
44	**INTANGIBLE PLANT**	85,335	11,359	96,694	0	96,694	91,050	0	91,050
45	**SUPPLY & PUMPING**	3,430,190	516,798	3,946,988	0	3,946,988	3,688,697	0	3,688,697
46	**WATER TREATMENT PLANT**	1,567,423	249,228	1,816,651	0	1,816,651	1,692,079	0	1,692,079
47	**TRANSMISSION & DISTRIBUTION**	10,711,677	1,338,560	12,050,237	0	12,050,237	11,381,076	0	11,381,076
48	**GENERAL PLANT**	3,092,697	511,646	3,604,343	0	3,604,343	3,348,498	0	3,348,498
49	**TOTAL ACCUMULATED DEPRECIATION**	18,887,322	2,627,591	21,514,913	0	21,514,913	20,201,400	0	20,201,400

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1994
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
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 from the prior year and the test year average balance.

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

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/93	(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 12/31/94	(15) Net Additions	(16) Per Books Ave. Bal. 1994
1	**INTANGIBLE PLANT**															
2	301.1 Organization	4,079	4,190	4,301	4,412	4,523	4,634	4,748	4,859	4,970	5,081	5,192	5,303	5,414	1,335	4,747
3	302.1 Franchises	52,022	52,557	53,092	53,627	54,162	54,697	55,190	55,725	56,260	56,795	57,330	57,865	58,400	6,378	55,228
4	339.1 Other Plant & Miscellaneous	29,234	29,537	29,840	30,143	30,446	30,749	31,062	31,365	31,668	31,971	32,274	32,577	32,880	3,648	31,075
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	484,868	488,181	493,694	496,207	502,720	507,233	511,711	516,224	520,737	525,250	529,763	534,276	538,789	54,121	511,748
8	305.2 Collecting & Impounding reservoirs	75,927	76,292	76,657	77,022	77,387	77,752	78,109	78,468	78,833	79,198	79,563	79,928	80,293	4,366	78,120
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	576,945	584,737	592,529	600,321	608,113	615,905	623,709	631,501	639,293	647,085	654,877	662,669	670,461	93,516	623,728
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	387,324	371,472	375,620	379,768	383,916	388,064	392,221	396,369	400,517	404,665	408,813	412,961	417,109	49,785	392,234
13	310.2 Power Generation Equipment	154,560	161,025	167,490	173,955	180,420	186,885	193,338	199,801	206,266	212,731	219,196	225,661	221,878	67,318	188,236
14	311.2 Pumping Equipment	1,730,346	1,751,871	1,773,394	1,793,917	1,815,440	1,836,963	1,858,434	1,879,957	1,899,960	1,921,503	1,943,026	1,964,549	1,975,232	244,884	1,852,806
15	339.2 Other Plant & Miscellaneous	40,418	40,652	40,886	41,120	41,354	41,588	41,824	42,058	42,292	42,526	42,760	42,994	43,228	2,810	41,823
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	264,726	268,199	271,812	275,055	278,498	281,941	285,383	288,826	292,269	295,712	299,155	302,598	306,041	41,315	285,403
19	320.3 Water Treatment Equipment	1,256,409	1,273,993	1,291,487	1,308,981	1,326,475	1,341,469	1,358,921	1,376,415	1,393,909	1,411,403	1,428,897	1,446,391	1,461,385	204,896	1,358,982
20	321.3 Permeators	168	229	290	351	412	473	531	592	653	714	775	836	897	729	533
21	339.3 Other Plant & Miscellaneous	46,030	46,222	46,414	46,606	46,798	46,990	47,178	47,368	47,560	47,752	47,944	48,136	48,328	2,298	47,181
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	7,306	7,465	7,624	7,783	7,942	8,101	8,242	8,401	8,560	8,719	8,878	9,037	9,196	1,890	8,256
25	330.4 Distribution Reservoirs	917,787	927,257	936,727	946,197	955,667	965,137	974,566	984,036	992,580	1,002,830	1,011,500	1,020,970	1,030,440	112,853	974,132
26	331.4 Transmission & Distribution	7,039,354	7,113,668	7,187,978	7,262,290	7,336,602	7,410,914	7,485,164	7,559,476	7,633,788	7,708,100	7,782,412	7,856,724	7,853,549	814,195	7,446,472
27	333.4 Services	1,156,950	1,163,582	1,176,214	1,189,846	1,201,478	1,214,110	1,226,727	1,239,359	1,251,991	1,264,623	1,277,255	1,289,887	1,302,519	151,569	1,226,756
28	334.4 Meters & Meter Installation	1,303,458	1,321,532	1,339,606	1,357,680	1,375,754	1,393,828	1,411,885	1,429,959	1,448,033	1,466,107	1,484,181	1,502,255	1,520,329	216,871	1,411,914
29	335.4 Hydrants	260,467	263,523	266,579	269,635	272,691	275,747	278,850	281,906	284,962	288,018	291,074	294,130	297,186	38,719	278,847
30	339.4 Other Plant & Miscellaneous	32,355	32,745	33,135	33,525	33,915	34,305	34,678	35,068	35,458	35,848	36,238	36,628	37,018	4,983	34,809
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	321,916	325,080	328,244	331,150	334,160	337,324	340,438	343,602	346,078	349,242	352,406	355,570	358,029	36,113	339,971
34	340.5 Office Furniture & Equipment	373,687	378,727	383,767	388,813	393,537	398,577	403,573	408,613	413,135	418,175	423,215	428,255	432,765	59,078	403,222
35	340.51 Computer Equipment	489,963	516,948	543,933	567,556	592,543	619,528	646,446	673,431	691,457	718,442	745,427	772,412	790,226	300,263	640,095
36	341.5 Transportation Equipment	930,007	949,351	968,695	958,114	959,673	979,017	998,304	1,017,648	957,248	976,592	995,936	1,015,280	952,983	22,976	941,403
37	342.5 Stores Equipment	3,865	3,916	3,967	4,018	4,069	4,120	4,259	4,310	4,361	4,412	4,463	4,514	4,565	700	4,211
38	343.5 Tools, Shop & Garage Equipment	237,912	240,407	242,902	245,397	247,892	250,387	252,827	255,322	257,817	260,312	262,807	265,302	267,797	29,885	252,849
39	344.5 Laboratory Equipment	31,387	32,006	32,619	33,230	33,841	34,452	35,042	35,653	36,264	36,875	37,486	38,097	38,708	7,311	35,050
40	345.5 Power Operated Equipment	489,820	493,295	496,590	498,226	500,571	503,956	507,287	510,672	509,398	512,781	516,166	519,551	518,164	28,344	503,988
41	346.5 Communication Equipment	100,454	102,185	103,916	105,539	107,206	108,937	110,615	112,346	113,790	115,521	117,252	118,983	120,421	19,967	110,438
42	347.5 Miscellaneous Equipment	11,878	12,431	12,986	13,541	14,096	14,651	15,195	15,750	16,305	16,860	17,415	17,970	18,525	6,649	15,198
43	348.5 Other Tangible Plant	101,800	101,825	101,850	101,875	101,900	101,925	102,012	102,037	102,062	102,087	102,112	102,137	102,162	362	101,983
44	**INTANGIBLE PLANT**	85,335	86,284	87,233	88,182	89,131	90,080	91,090	91,949	92,898	93,847	94,796	95,745	96,694	11,359	91,050
45	**SUPPLY & PUMPING**	3,430,190	3,475,230	3,520,270	3,564,310	3,609,350	3,654,390	3,699,338	3,744,378	3,787,918	3,832,958	3,877,998	3,923,038	3,948,988	516,798	3,688,897
46	**WATER TREATMENT PLANT**	1,567,423	1,588,613	1,609,803	1,630,993	1,652,183	1,670,873	1,692,011	1,713,201	1,734,391	1,755,581	1,776,771	1,797,961	1,816,651	249,228	1,692,079
47	**TRANSMISSION & DISTRIBUTION**	10,711,677	10,829,770	10,947,863	11,065,956	11,184,049	11,302,142	11,420,106	11,538,199	11,655,352	11,773,445	11,891,538	12,009,631	12,050,237	1,338,560	11,381,076
48	**GENERAL PLANT**	3,092,697	3,156,083	3,219,469	3,247,259	3,289,488	3,352,874	3,415,998	3,479,384	3,447,914	3,511,300	3,574,686	3,638,072	3,604,343	511,646	3,348,498
49	**TOTAL WATER ACCUM. DEPR.**	18,887,322	19,135,980	19,384,638	19,596,700	19,824,201	20,070,359	20,318,453	20,567,111	20,719,473	20,967,131	21,215,789	21,464,447	21,514,913	2,627,591	20,201,400

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1994
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Net Additions	(15) Average Net Additions 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	111	111	111	111	111	114	111	111	111	111	111	111	1,335	668
3	302.1 Franchises	535	535	535	535	535	490	535	535	535	535	535	535	6,378	3,206
4	339.1 Other Plant & Miscellaneous	303	303	303	303	303	313	303	303	303	303	303	303	3,646	1,841
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	4,513	4,513	4,513	4,513	4,513	4,478	4,513	4,513	4,513	4,513	4,513	4,513	54,121	27,060
8	305.2 Collecting & Impounding reservoirs	385	385	385	385	385	351	385	385	385	385	385	385	4,388	2,193
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	7,792	7,792	7,792	7,792	7,792	7,804	7,792	7,792	7,792	7,792	7,792	7,792	93,516	46,783
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	4,148	4,148	4,148	4,148	4,148	4,157	4,148	4,148	4,148	4,148	4,148	4,148	49,795	24,912
13	310.2 Power Generation Equipment	6,465	6,465	6,465	6,465	6,465	6,451	6,465	6,465	6,465	6,465	6,465	(3,786)	67,316	33,676
14	311.2 Pumping Equipment	21,523	21,523	20,523	21,523	21,523	21,471	21,523	20,023	21,523	21,523	21,523	10,883	244,884	122,459
15	339.2 Other Plant & Miscellaneous	234	234	234	234	234	236	234	234	234	234	234	234	2,810	1,405
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	3,443	3,443	3,443	3,443	3,443	3,442	3,443	3,443	3,443	3,443	3,443	3,443	41,315	20,677
19	320.3 Water Treatment Equipment	17,494	17,494	17,494	17,494	14,994	17,452	17,494	17,494	17,494	17,494	17,494	14,994	204,886	102,463
20	321.3 Permeators	61	61	61	61	61	58	61	61	61	61	61	61	729	365
21	339.3 Other Plant & Miscellaneous	192	192	192	192	192	186	192	192	192	192	192	192	2,298	1,151
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	159	159	159	159	159	141	159	159	159	159	159	159	1,890	950
25	330.4 Distribution Reservoirs	9,470	9,470	9,470	9,470	9,470	9,423	9,470	8,530	9,470	9,470	9,470	9,470	112,653	56,345
26	331.4 Transmission & Distribution	74,312	74,312	74,312	74,312	74,312	74,250	74,312	74,312	74,312	74,312	74,312	(9,175)	814,195	407,118
27	333.4 Services	12,632	12,632	12,632	12,632	12,632	12,617	12,632	12,632	12,632	12,632	12,632	12,632	151,589	75,807
28	334.4 Meters & Meter Installation	18,074	18,074	18,074	18,074	18,074	18,057	18,074	18,074	18,074	18,074	18,074	18,074	216,871	108,456
29	335.4 Hydrants	3,056	3,056	3,056	3,056	3,056	3,103	3,056	3,056	3,056	3,056	3,056	3,056	36,719	18,381
30	339.4 Other Plant & Miscellaneous	390	390	390	390	390	373	390	390	390	390	390	390	4,683	2,344
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	3,164	3,164	2,906	3,010	3,164	3,114	3,164	2,476	3,164	3,164	3,164	2,450	36,113	18,056
34	340.5 Office Furniture & Equipment	5,040	5,040	4,848	4,924	5,040	4,996	5,040	4,522	5,040	5,040	5,040	4,510	59,078	29,536
35	340.51 Computer Equipment	26,985	26,985	23,623	24,987	26,985	26,916	26,985	18,026	26,985	26,985	26,985	17,813	300,263	150,131
36	341.5 Transportation Equipment	19,344	19,344	(10,581)	1,558	19,344	19,297	19,344	(60,399)	19,344	19,344	19,344	(82,296)	22,976	11,488
37	342.5 Stores Equipment	51	51	51	51	51	139	51	51	51	51	51	51	700	370
38	343.5 Tools, Shop & Garage Equipment	2,495	2,495	2,495	2,495	2,495	2,440	2,495	2,495	2,495	2,495	2,495	2,495	29,885	14,963
39	344.5 Laboratory Equipment	611	611	611	611	611	590	611	611	611	611	611	611	7,311	3,677
40	345.5 Power Operated Equipment	3,385	3,385	1,838	2,345	3,385	3,331	3,385	(1,276)	3,385	3,385	3,385	(1,387)	29,344	14,176
41	346.5 Communication Equipment	1,731	1,731	1,523	1,667	1,731	1,678	1,731	1,444	1,731	1,731	1,731	1,437	19,967	9,983
42	347.5 Miscellaneous Equipment	555	555	555	555	555	544	555	555	555	555	555	555	6,649	3,347
43	348.5 Other Tangible Plant	25	25	25	25	25	87	25	25	25	25	25	25	362	201
44	**INTANGIBLE PLANT**	949	949	949	949	949	920	949	949	949	949	949	940	11,359	5,715
45	**SUPPLY & PUMPING**	45,040	45,040	44,040	45,040	45,040	44,948	45,040	43,548	45,040	45,040	45,040	23,950	518,798	258,508
46	**WATER TREATMENT PLANT**	21,190	21,190	21,190	21,190	18,690	21,138	21,190	21,190	21,190	21,190	21,190	18,690	249,228	124,656
47	**TRANSMISSION & DISTRIBUTION**	118,093	118,093	116,093	118,093	118,093	117,964	118,093	117,153	118,093	118,093	118,093	40,806	1,338,560	669,401
48	**GENERAL PLANT**	63,386	63,386	27,790	42,230	63,386	63,124	63,386	(31,470)	63,386	63,386	63,386	(33,729)	511,646	255,926
49	**TOTAL NET ADDITIONS**	248,658	248,658	212,062	227,502	246,158	248,094	248,658	151,362	248,658	248,658	248,658	50,468	2,627,591	1,314,206

Note: May no due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1994
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Gross Additions	(15) Average Gross Add. 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	111	111	111	111	111	114	111	111	111	111	111	111	1,335	668
3	302.1 Franchises	535	535	535	535	535	403	535	535	535	535	535	535	6,378	3,206
4	339.1 Other Plant & Miscellaneous	303	303	303	303	303	313	303	303	303	303	303	303	3,648	1,841
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	4,513	4,513	4,513	4,513	4,513	4,478	4,513	4,513	4,513	4,513	4,513	4,513	54,121	27,690
8	305.2 Collecting & Impounding reservoirs	365	365	365	365	365	351	365	365	365	365	365	365	4,366	2,193
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	7,792	7,792	7,792	7,792	7,792	7,804	7,792	7,792	7,792	7,792	7,792	7,792	93,518	46,783
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	4,148	4,148	4,148	4,148	4,148	4,157	4,148	4,148	4,148	4,148	4,148	4,148	49,795	24,912
13	310.2 Power Generation Equipment	6,465	6,465	6,465	6,465	6,465	6,451	6,465	6,465	6,465	6,465	6,465	6,465	77,588	38,801
14	311.2 Pumping Equipment	21,523	21,523	21,523	21,523	21,523	21,471	21,523	21,523	21,523	21,523	21,523	21,523	258,224	129,130
15	339.2 Other Plant & Miscellaneous	234	234	234	234	234	236	234	234	234	234	234	234	2,810	1,405
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	3,443	3,443	3,443	3,443	3,443	3,442	3,443	3,443	3,443	3,443	3,443	3,443	41,315	20,677
19	320.3 Water Treatment Equipment	17,404	17,404	17,404	17,404	17,404	17,452	17,404	17,404	17,404	17,404	17,404	17,404	208,886	104,963
20	321.3 Permeators	61	61	61	61	61	58	61	61	61	61	61	61	729	365
21	339.3 Other Plant & Miscellaneous	192	192	192	192	192	186	192	192	192	192	192	192	2,298	1,151
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	159	159	159	159	159	141	159	159	159	159	159	159	1,900	950
25	330.4 Distribution Reservoirs	9,470	9,470	9,470	9,470	9,470	9,423	9,470	9,470	9,470	9,470	9,470	9,470	113,593	56,815
26	331.4 Transmission & Distribution	74,312	74,312	74,312	74,312	74,312	74,250	74,312	74,312	74,312	74,312	74,312	74,312	891,682	445,861
27	333.4 Services	12,632	12,632	12,632	12,632	12,632	12,617	12,632	12,632	12,632	12,632	12,632	12,632	151,589	75,807
28	334.4 Meters & Meter Installation	18,074	18,074	18,074	18,074	18,074	18,057	18,074	18,074	18,074	18,074	18,074	18,074	216,871	108,456
29	335.4 Hydrants	3,056	3,056	3,056	3,056	3,056	3,103	3,056	3,056	3,056	3,056	3,056	3,056	36,719	18,391
30	339.4 Other Plant & Miscellaneous	390	390	390	390	390	373	390	390	390	390	390	390	4,683	2,344
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	3,164	3,164	3,164	3,164	3,164	3,114	3,164	3,164	3,164	3,164	3,164	3,164	37,918	18,978
34	340.5 Office Furniture & Equipment	5,040	5,040	5,040	5,040	5,040	4,996	5,040	5,040	5,040	5,040	5,040	5,040	60,436	30,238
35	340.51 Computer Equipment	26,985	26,985	26,985	26,985	26,985	26,918	26,985	26,985	26,985	26,985	26,985	26,985	323,753	161,897
36	341.5 Transportation Equipment	19,344	19,344	19,344	19,344	19,344	19,287	19,344	19,344	19,344	19,344	19,344	19,344	232,071	116,058
37	342.5 Stores Equipment	51	51	51	51	51	139	51	51	51	51	51	51	700	370
38	343.5 Tools, Shop & Garage Equipment	2,495	2,495	2,495	2,495	2,495	2,440	2,495	2,495	2,495	2,495	2,495	2,495	29,885	14,963
39	344.5 Laboratory Equipment	611	611	611	611	611	590	611	611	611	611	611	611	7,311	3,677
40	345.5 Power Operated Equipment	3,385	3,385	3,385	3,385	3,385	3,331	3,385	3,385	3,385	3,385	3,385	3,385	40,586	20,303
41	346.5 Communication Equipment	1,731	1,731	1,731	1,731	1,731	1,678	1,731	1,731	1,731	1,731	1,731	1,731	20,719	10,382
42	347.5 Miscellaneous Equipment	555	555	555	555	555	544	555	555	555	555	555	555	6,649	3,347
43	348.5 Other Tangible Plant	25	25	25	25	25	87	25	25	25	25	25	25	362	201
44	**INTANGIBLE PLANT**	949	949	949	949	949	920	949	949	949	949	949	949	11,359	5,715
45	**SUPPLY & PUMPING**	45,040	45,040	45,040	45,040	45,040	44,948	45,040	45,040	45,040	45,040	45,040	45,040	540,386	270,304
46	**WATER TREATMENT PLANT**	21,190	21,190	21,190	21,190	21,190	21,138	21,190	21,190	21,190	21,190	21,190	21,190	254,228	127,156
47	**TRANSMISSION & DISTRIBUTION**	118,093	118,093	118,093	118,093	118,093	117,964	118,093	118,093	118,093	118,093	118,093	118,093	1,416,967	708,614
48	**GENERAL PLANT**	63,386	63,386	63,386	63,386	63,386	63,124	63,386	63,386	63,386	63,386	63,386	63,386	760,370	380,414
49	**TOTAL GROSS ADDITIONS**	248,658	248,658	248,658	248,658	248,658	248,094	248,658	248,658	248,658	248,658	248,658	248,658	2,983,332	1,492,203

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1994
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Total Retirements	(15) Average Retirements 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	1,000	0	0	0	0	0	0	0	0	10,250	10,250	5,125
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	1,500	0	0	0	10,840	13,340	6,670
16	**WATER TREATMENT PLANT**								0	0	0	0	0	0	0
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	2,500	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	2,500	5,000	2,500
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	940	0	0	0	0	940	470
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	77,487	77,487	38,744
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	258	154	0	0	0	688	0	0	0	705	1,805	904
34	340.5 Office Furniture & Equipment	0	0	194	116	0	0	0	518	0	0	0	536	1,358	678
35	340.51 Computer Equipment	0	0	3,362	1,998	0	0	0	8,959	0	0	0	9,172	23,490	11,741
36	341.5 Transportation Equipment	0	0	29,925	17,786	0	0	0	79,743	0	0	0	81,842	209,095	104,540
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	1,740	1,040	0	0	0	4,661	0	0	0	4,772	12,222	6,112
41	346.5 Communication Equipment	0	0	108	64	0	0	0	287	0	0	0	294	752	375
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	1,000	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	2,500	0	0	1,500	0	0	0	21,090	23,590	11,795
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	2,500	5,000	2,500
48	**GENERAL PLANT**	0	0	35,596	21,156	0	0	0	940	0	0	0	77,487	78,427	39,214
49	**TOTAL RETIREMENTS**	0	0	36,596	21,156	2,500	0	0	94,856	0	0	0	97,115	248,724	124,359
		0	0	36,596	21,156	2,500	0	0	97,296	0	0	0	198,192	355,741	177,868

Note: May no... due to rounding

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1994
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Total Adjustments	(15) Ave. Utility Adjustments 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

5/28/95 3:39 PM A09W6.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1994
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-9 (W)(1/7)	(3) 1994 NON-USED & USEFUL Percentage F-Schedules	(4) 1994 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	4,747	0.00%	0
3	302.1 Franchises	55,226	0.00%	0
4	339.1 Other Plant & Miscellaneous	31,075	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	0	0.00%	0
7	304.2 Structures & Improvements	511,748	11.53%	59,024
8	305.2 Collecting & Impounding reservoirs	78,120	12.00%	9,376
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	623,728	12.36%	77,089
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	392,234	9.11%	35,746
13	310.2 Power Generation Equipment	188,236	0.00%	0
14	311.2 Pumping Equipment	1,852,808	13.04%	241,610
15	339.2 Other Plant & Miscellaneous	41,823	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	0	0.00%	0
18	304.3 Structures & Improvements	285,403	4.51%	12,884
19	320.3 Water Treatment Equipment	1,358,962	13.47%	183,084
20	321.3 Permeators	533	0.00%	0
21	339.3 Other Plant & Miscellaneous	47,181	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	8,256	0.00%	0
25	330.4 Distribution Reservoirs	974,132	3.57%	34,742
26	331.4 Transmission & Distribution	7,446,472	35.55%	2,647,016
27	333.4 Services	1,226,756	0.00%	0
28	334.4 Meters & Meter Installation	1,411,914	0.00%	0
29	335.4 Hydrants	278,847	0.00%	0
30	339.4 Other Plant & Miscellaneous	34,699	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	0	0.00%	0
33	304.5 Structures & Improvements	339,971	0.00%	0
34	340.5 Office Furniture & Equipment	403,222	0.00%	0
35	340.51 Computer Equipment	640,095	0.00%	0
36	341.5 Transportation Equipment	941,493	0.00%	0
37	342.5 Stores Equipment	4,211	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	252,849	0.00%	0
39	344.5 Laboratory Equipment	35,050	0.00%	0
40	345.5 Power Operated Equipment	503,988	0.00%	0
41	346.5 Communication Equipment	110,436	0.00%	0
42	347.5 Miscellaneous Equipment	15,198	0.00%	0
43	348.5 Other Tangible Plant	101,983	0.00%	0
44	**INTANGIBLE PLANT**	91,050	0.00%	0
45	**SUPPLY & PUMPING**	3,688,697	11.46%	422,845
46	**WATER TREATMENT PLANT**	1,692,079	11.58%	195,968
47	**TRANSMISSION & DISTRIBUTION**	11,381,076	23.56%	2,681,758
48	**GENERAL PLANT**	3,348,498	0.00%	0
49	**TOTAL**	20,201,400	16.34%	3,300,571

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

Line No.	(1) Description	(2) Water CIAC In Service Year-End Balances
1	**Balance per order 12/31/84**	0
2	**Utility Adjustments to ordered balance (1)**	0
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8	**Balance per order 12/31/85**	0
9	Utility Adjustments to ordered balance (1)	0
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15	**Balance per order 12/31/86**	0
16	Utility Adjustments to ordered balance (1)	0
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22	**Balance per order 12/31/87**	0
23	Utility Adjustments to ordered balance (1)	0
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29	**Balance per order 12/31/88**	0
30	Utility Adjustments to ordered balance (1)	0
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36	**Balance per order 12/31/89**	0
37	Utility Adjustments to ordered balance (1)	0
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

Line No.	(1) Description	(2) Water CIAC 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**	24,750,423
10	Utility Adjustments to ordered balance (1)	(112,539)
11	1992 Additions	1,112,816
12	1992 Retirements	8,403
13	1992 Adjustments	0
14	1992 Net Additions	1,104,413
15	**12/31/92 Balance**	25,742,297
16	**Balance per order 12/31/92**	0
17	Utility Adjustments to ordered balance (1)	0
18	1993 Additions	1,323,981
19	1993 Retirements	6,149
20	1993 Adjustments	0
21	1993 Net Additions	1,317,832
22	**12/31/93 Balance**	27,060,129
23	**Balance per order 12/31/93**	0
24	Utility Adjustments to ordered balance (1)	0
25	1994 Additions	1,064,502
26	1994 Retirements	450
27	1994 Adjustments	0
28	1994 Net Additions	1,064,052
29	**12/31/94 Balance**	28,124,181
30	**Balance per order 12/31/94**	0
31	Utility Adjustments to ordered balance (1)	0
32	1995 Additions	0
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	0
36	**12/31/95 Balance**	0
37	**Balance per order 12/31/95**	0
38	Utility Adjustments to ordered balance (1)	0
39	1996 Additions	0
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	0
43	**12/31/96 Balance**	0

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1994
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1994 CONTRIBUTIONS IN AID OF CONSTRUCTION					1994 AVERAGE BALANCE			1994 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/93	Net Additions	Balance Per Books 12/31/94	Utility Adjustments	Adjusted Balance 12/31/94	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	2,665,135	111,444	2,776,579	0	2,776,579	2,720,857	0	2,720,857	2.89%	78,681
2	Line/Main Extensions	7,722,212	306,327	8,028,539	0	8,028,539	7,875,377	0	7,875,377	2.96%	232,974
3	Meter Installation Fees	5,083,681	311,409	5,395,090	0	5,395,090	5,239,401	0	5,239,401	0.00%	0
4	Contributed Lines	6,844,301	159,299	7,003,600	0	7,003,600	6,923,951	0	6,923,951	18.82%	1,302,793
5	Cont. Prpty Other than Lines	1,838,275	(2,446)	1,835,829	0	1,835,829	1,837,053	0	1,837,053	13.54%	248,789
6	Service Installation Fees	2,906,528	178,018	3,084,546	0	3,084,546	2,995,540	0	2,995,540	0.00%	0
7	**TOTAL WATER CIAC**	27,060,132	1,064,052	28,124,184	0	28,124,184	27,592,179	0	27,592,179	6.75%	1,863,237
8	**FPSC MARGIN RESERVE - CIAC**				680,184	680,184	0	340,093	340,093		

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

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION -1994
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

Line No.	(1) Classification	(2) Balance Per Books 12/31/93	(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 12/31/94	(15) Net Additions	(16) Average Balance 1994
1	Plant Capacity Fees	2,665,135	2,671,155	2,677,594	2,687,037	2,693,073	2,715,617	2,725,134	2,721,622	2,732,825	2,742,794	2,749,500	2,761,762	2,776,579	111,444	2,720,857
2	Line/Main Extensions	7,722,212	7,743,383	7,757,920	7,786,316	7,807,177	7,833,210	7,859,429	7,883,659	7,917,479	7,948,188	7,975,007	8,005,236	8,028,539	306,327	7,875,377
3	Meter Installation Fees	5,083,681	5,096,468	5,116,015	5,148,162	5,180,292	5,210,724	5,249,411	5,276,745	5,303,655	5,327,125	5,353,660	5,375,358	5,395,090	311,409	5,239,401
4	Contributed Lines	6,844,301	6,854,901	6,854,901	6,854,901	6,854,901	6,844,347	6,844,347	6,844,347	6,844,347	6,844,347	6,844,347	6,927,850	7,003,600	159,299	6,923,951
5	Cont. Prpty Other than Lines	1,838,275	1,838,275	1,839,013	1,839,505	1,839,505	1,839,505	1,839,505	1,839,505	1,839,751	1,841,551	1,841,551	1,863,086	1,835,829	(2,446)	1,837,053
6	Service Installation Fees	2,906,528	2,915,926	2,922,971	2,935,533	2,943,394	2,953,968	2,971,973	2,981,731	2,997,904	3,010,277	3,020,280	3,052,916	3,084,546	178,018	2,995,540
7	**TOTAL WATER CIAC**	27,060,132	27,120,106	27,168,414	27,251,454	27,318,342	27,397,390	27,489,799	27,547,609	27,635,960	27,714,281	27,784,344	27,986,208	28,124,184	1,064,052	27,592,179

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1994
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Additions	(15) Average Net Add. 1994
1	Plant Capacity Fees	6,020	6,440	9,443	6,035	22,544	9,517	(3,512)	11,203	9,969	6,706	12,263	14,817	111,444	55,722
2	Line/Main Extensions	21,171	14,536	28,396	20,861	26,033	26,219	24,230	33,820	30,709	26,819	30,229	23,303	306,327	153,165
3	Meter Installation Fees	12,787	19,547	32,147	32,131	30,432	38,688	27,334	26,909	23,471	26,535	21,699	19,732	311,409	155,720
4	Contributed Lines	10,600	0	0	0	(10,554)	0	0	0	0	0	83,504	75,749	159,299	79,650
5	Cont. Prpty Other than Lines	0	738	492	0	0	0	0	246	1,800	0	21,535	(27,256)	(2,446)	(1,222)
6	Service Installation Fees	9,398	7,045	12,562	7,861	10,594	17,985	9,758	16,173	12,373	10,003	32,636	31,631	178,018	89,012
7	**TOTAL NET ADDITIONS**	59,976	48,306	83,040	66,888	79,048	92,409	57,810	88,351	78,321	70,063	201,864	137,976	1,064,052	532,047

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1994
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Gross Additions	(15) Ave Gross Additions 1994
1	Plant Capacity Fees	6,020	6,440	9,443	6,035	22,544	9,517	(3,512)	11,203	9,969	6,706	12,263	14,817	111,444	55,722
2	Line/Main Extensions	21,171	14,536	28,396	20,861	26,033	26,219	24,230	33,820	30,709	26,819	30,229	23,303	306,327	153,165
3	Meter Installation Fees	12,787	19,547	32,147	32,131	30,432	38,688	27,334	26,909	23,471	26,685	21,699	19,732	311,559	155,795
4	Contributed Lines	10,600	0	0	0	(10,554)	0	0	0	0	0	83,504	75,749	159,299	79,650
5	Cont. Prpty Other than Lines	0	738	492	0	0	0	0	246	1,800	0	21,535	(27,256)	(2,446)	(1,222)
6	Service Installation Fees	9,398	7,045	12,562	7,861	10,594	17,985	9,758	16,173	12,373	10,303	32,636	31,631	178,318	89,162
7	**TOTAL GROSS ADDITIONS**	59,976	48,306	83,040	66,888	79,048	92,409	57,810	88,351	78,321	70,513	201,864	137,976	1,064,502	532,272

5/29/95 2:53 PM A12W4.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1994
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1994
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	150	0	0	150	75
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	300	0	0	300	150
7	**TOTAL RETIREMENTS**	0	0	0	0	0	0	0	0	0	450	0	0	450	225

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1994
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Adjustments	(15) Ave. Utility Adjustments 1994
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	**FPSC Margin Reserve - CIAC**	0	0	0	0	0	0	0	0	0	0	0	680,184	680,184	340,093

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

Line No.	(1) Description	(2) Water CIAC In Service Year-End Balances
1	**Balance per order 12/31/84**	0
2	Utility Adjustments to ordered balance (1)	0
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8	**Balance per order 12/31/85**	0
9	Utility Adjustments to ordered balance (1)	0
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15	**Balance per order 12/31/86**	0
16	Utility Adjustments to ordered balance (1)	0
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22	**Balance per order 12/31/87**	0
23	Utility Adjustments to ordered balance (1)	0
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29	**Balance per order 12/31/88**	0
30	Utility Adjustments to ordered balance (1)	0
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36	**Balance per order 12/31/89**	0
37	Utility Adjustments to ordered balance (1)	0
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC

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

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

Line No.	(1) Description	(2) Water CIAC 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**	3,868,612
10	Utility Adjustments to ordered balance (1)	(8,217)
11	1992 Additions	650,551
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	650,551
15	**12/31/92 Balance**	4,510,946
16	**Balance per order 12/31/92**	0
17	Utility Adjustments to ordered balance (1)	0
18	1993 Additions	700,493
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	700,493
22	**12/31/93 Balance**	5,211,439
23	**Balance per order 12/31/93**	0
24	Utility Adjustments to ordered balance (1)	0
25	1994 Additions	844,084
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	844,084
29	**12/31/94 Balance**	6,055,523
30	**Balance per order 12/31/94**	0
31	Utility Adjustments to ordered balance (1)	0
32	1995 Additions	0
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	0
36	**12/31/95 Balance**	0
37	**Balance per order 12/31/95**	0
38	Utility Adjustments to ordered balance (1)	0
39	1996 Additions	0
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	0
43	**12/31/96 Balance**	0

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

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1994
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1994 ACCUMULATED AMORTIZATION OF CIAC					1994 AVERAGE BALANCE			1994 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/93	Net Additions	Balance Per Books 12/31/94	Utility Adjustments	Adjusted Balance 12/31/94	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	661,176	102,281	763,457	0	763,457	712,319	0	712,319	2.46%	17,507
2	Line/Main Extensions	1,462,024	183,827	1,645,851	0	1,645,851	1,553,956	0	1,553,956	1.82%	28,346
3	Meter Installation Fees	866,515	261,973	1,128,488	0	1,128,488	997,524	0	997,524	0.00%	0
4	Contributed Lines	1,149,455	161,697	1,311,152	0	1,311,152	1,230,314	0	1,230,314	13.48%	165,790
5	Cont. Prpty Other than Lines	569,995	59,421	629,416	0	629,416	599,713	0	599,713	14.80%	88,772
6	Service Installation Fees	502,276	74,885	577,161	0	577,161	539,727	0	539,727	0.00%	0
7	**TOTAL ACCUM. AMORT. WATER CIAC**	5,211,441	844,084	6,055,525	0	6,055,525	5,633,553	0	5,633,553	5.33%	300,415

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

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

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1994
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
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 (W)
Page 2 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Balance Per Books 12/31/93	(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 12/31/94	(15) Net Additions	(16) Ave. Utility Balance 1994
1	Plant Capacity Fees	661,176	669,702	678,228	686,754	695,280	703,806	712,301	720,827	729,353	737,879	746,405	754,931	763,457	102,281	712,319
2	Line/Main Extensions	1,462,024	1,477,341	1,492,658	1,507,975	1,523,292	1,538,609	1,553,949	1,569,266	1,584,583	1,599,900	1,615,217	1,630,534	1,645,851	183,827	1,553,956
3	Meter Installation Fees	866,515	888,349	910,183	932,017	953,851	975,685	997,484	1,019,318	1,041,152	1,062,986	1,084,820	1,106,654	1,128,488	261,973	997,524
4	Contributed Lines	1,149,455	1,162,930	1,176,405	1,189,880	1,203,355	1,216,830	1,230,302	1,243,777	1,257,252	1,270,727	1,284,202	1,297,677	1,311,152	161,697	1,230,314
5	Cont. Prpty Other than Lines	569,995	574,947	579,899	584,851	589,803	594,755	599,704	604,656	609,608	614,560	619,512	624,464	629,416	59,421	599,713
6	Service Installation Fees	502,276	508,519	514,762	521,005	527,248	533,491	539,703	545,946	552,189	558,432	564,675	570,918	577,161	74,885	539,727
7	**TOTAL ACC. AMORT. CIAC**	5,211,441	5,281,788	5,352,135	5,422,482	5,492,829	5,563,176	5,633,443	5,703,790	5,774,137	5,844,484	5,914,831	5,985,178	6,055,525	844,084	5,833,553

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1994
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Net Additions	(15) Average Net Add. 1994
1	Plant Capacity Fees	8,526	8,526	8,526	8,526	8,526	8,495	8,526	8,526	8,526	8,526	8,526	8,526	102,281	51,143
2	Line/Main Extensions	15,317	15,317	15,317	15,317	15,317	15,340	15,317	15,317	15,317	15,317	15,317	15,317	183,827	91,932
3	Meter Installation Fees	21,834	21,834	21,834	21,834	21,834	21,799	21,834	21,834	21,834	21,834	21,834	21,834	261,973	131,009
4	Contributed Lines	13,475	13,475	13,475	13,475	13,475	13,472	13,475	13,475	13,475	13,475	13,475	13,475	161,697	80,859
5	*Cont. Prpty Other than Lines*	4,952	4,952	4,952	4,952	4,952	4,949	4,952	4,952	4,952	4,952	4,952	4,952	59,421	29,718
6	Service Installation Fees	6,243	6,243	6,243	6,243	6,243	6,212	6,243	6,243	6,243	6,243	6,243	6,243	74,885	37,451
7	**TOTAL NET ADDITIONS**	70,347	70,347	70,347	70,347	70,347	70,267	70,347	70,347	70,347	70,347	70,347	70,347	844,084	422,112

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1994
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Gross Additions	(15) Average Gross Add. 1994
1	Plant Capacity Fees	8,526	8,526	8,526	8,526	8,526	8,495	8,526	8,526	8,526	8,526	8,526	8,526	102,281	51,143
2	Line/Main Extensions	15,317	15,317	15,317	15,317	15,317	15,340	15,317	15,317	15,317	15,317	15,317	15,317	183,827	91,932
3	Meter Installation Fees	21,834	21,834	21,834	21,834	21,834	21,799	21,834	21,834	21,834	21,834	21,834	21,834	261,973	131,009
4	Contributed Lines	13,475	13,475	13,475	13,475	13,475	13,472	13,475	13,475	13,475	13,475	13,475	13,475	161,697	80,859
5	Cont. Prpty Other than Lines	4,952	4,952	4,952	4,952	4,952	4,949	4,952	4,952	4,952	4,952	4,952	4,952	59,421	29,718
6	Service Installation Fees	6,243	6,243	6,243	6,243	6,243	6,212	6,243	6,243	6,243	6,243	6,243	6,243	74,885	37,451
7	**TOTAL GROSS ADDITIONS**	70,347	70,347	70,347	70,347	70,347	70,267	70,347	70,347	70,347	70,347	70,347	70,347	844,084	422,112

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1994
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1994
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL RETIREMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1994
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Adjustments	(15) Ave. Utility Adjustments 1994
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -1994
CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
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 - 1994
SUMMARY

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

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

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

See Schedule A-15 for 1996.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

Line No.	(1) Description	(2) Water Advances For Construction Year-end Balances
1	**12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93**	464,101
2	Utility Adjustments to Beginning Balance	660,695
3	**Restated Balance 12/31/91**	1,124,796
4	1992 Additions	330,408
5	1992 Adjustments	(6,500)
6	**12/31/92 Balance**	1,448,704
7	1993 Additions	729,266
8	1993 Adjustments	0
9	**12/31/93 Balance**	2,177,970
10	1994 Additions	789,731
11	1994 Adjustments	(26,000)
12	**12/31/94 Balance**	2,941,701
13	1995 Additions	
14	1995 Adjustments	
15	**12/31/95 Balance**	
16	1996 Additions	
17	1996 Adjustments	
18	**12/31/96 Balance**	

AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

19	Beginning Balance 12/31/93	2,177,970
20	Jan	2,177,970
21	Feb	2,240,036
22	Mar	2,240,036
23	Apr	2,303,318
24	May	2,466,888
25	Jun	2,541,955
26	Jul	2,617,012
27	Aug	2,634,602
28	Sep	2,634,602
29	Oct	2,687,835
30	Nov	2,777,129
31	Ending Balance 12/31/94	2,941,699
32	Average Balance	2,559,836
33	Non-used and Useful Percentage	100.00%
34	Non-used and Useful Amount	2,559,836

Non used and useful percent is calculated at the plant level. Summaries reflect a weighted composite percent.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER WORKING CAPITAL ALLOWANCE CALCULATION - 1994

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

(1)		(2)	(3)	(4)	(5)
		1994 WORKING CAPITAL ALLOWANCE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Total Operation and Maintenance Expenses	8,781,137	24,387	8,805,524	B-1(W)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	1,097,642	3,048	1,100,691	

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Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1994

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] 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-18 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/93	(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 12/31/94	(15) Test Year Simple Average Balance
1	Utility Plant in Service	316,648,990	316,550,439	316,502,098	315,677,998	316,178,839	315,659,105	317,355,463	325,607,701	327,711,608	329,410,408	331,285,615	329,835,198	309,070,115	312,859,553
2	Construction in Process	13,210,476	13,185,864	14,581,242	16,786,802	17,604,686	19,633,766	23,844,499	18,025,246	17,319,201	17,062,361	16,797,627	20,770,019	6,947,933	10,079,205
3															
4	**GROSS UTILITY PLANT**	329,859,466	329,736,303	331,083,340	332,464,800	333,783,525	335,292,871	341,199,962	343,632,947	345,030,809	346,472,769	348,083,242	350,605,217	316,018,048	322,938,758
5															
6	Less: Accumulated Deprec.	(71,529,279)	(72,445,554)	(73,361,971)	(74,181,697)	(75,091,916)	(75,969,520)	(76,890,931)	(77,770,280)	(78,426,589)	(79,345,674)	(80,263,254)	(81,196,522)	(73,806,379)	(72,667,829)
7															
8	**NET UTILITY PLANT**	258,330,187	257,290,749	257,721,369	258,283,103	258,691,609	259,323,351	264,309,031	265,862,667	266,604,220	267,127,095	267,819,988	269,408,695	242,211,669	250,270,929
9															
10	Acquisition Adjustment	(488,893)	(488,743)	(488,743)	(488,743)	(488,593)	(492,397)	(492,397)	(492,397)	(492,397)	(492,397)	(492,247)	(492,247)	(1,524,088)	(1,006,491)
11	Accumulated Amortization	18,909	17,965	17,020	16,075	15,130	14,185	13,240	12,295	11,350	10,405	9,461	8,516	209,672	114,291
12															
13	**INVESTMENT IN UTILITY PLANT**	257,860,203	256,819,971	257,249,646	257,810,435	258,218,146	258,845,139	263,829,874	265,382,565	266,123,173	266,645,103	267,337,202	268,924,964	240,897,253	249,378,729
14															
15	*Land Held For Resale*	*481,839*	*481,839*	*481,838*	*481,839*	*481,839*	*481,839*	*481,839*	*481,839*	*481,839*	*481,838*	481,790	481,790	481,790	481,815
16	Bonds Receivable	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,235,000
17	Investment in Gas Assets	1,508,140	1,492,759	1,487,426	1,493,850	1,490,917	1,485,062	1,479,524	1,471,350	1,468,619	1,464,966	1,457,937	1,455,881	1,480,589	1,494,365
18															
19	**TOTAL OTHER INVESTMENTS**	4,239,979	4,224,598	4,219,264	4,225,689	4,222,756	4,216,901	4,181,363	4,173,189	4,170,458	4,166,804	4,159,727	4,157,671	4,182,379	4,211,180
20															
21	Cash	2,030,622	(784,300)	(983,438)	731,685	873,936	1,436,966	1,805,171	1,504,532	1,309,263	935,372	1,961,916	157,829	897,997	1,464,310
22	Special Deposits	171,116	248,232	249,617	170,571	173,284	19,691	219,564	218,878	219,415	417,297	419,055	112,253	307,907	239,512
23	Restricted Cash	1,171,434	1,103,870	1,689,665	1,133,411	1,130,612	1,697,376	10,812,697	10,579,907	11,167,834	9,826,039	9,870,989	9,719,746	9,487,936	5,329,685
24	Utility Deposits	98,810	122,243	122,243	133,798	133,798	108,040	109,040	109,040	109,015	109,015	109,016	93,318	88,881	93,846
25	Working Funds	9,122	9,551	11,430	41,271	11,128	10,233	10,967	10,897	8,959	9,129	15,740	14,540	12,633	10,878
26	Temporary Cash Investments	9,182,259	10,370,941	8,850,638	6,696,435	6,555,903	7,218,908	4,530,899	2,549,181	*786,317*	*1,293,653*	*1,802,986*	*1,257,749*	*8,000,000*	8,591,130
27															
28	**TOTAL CASH**	12,663,363	11,070,537	9,940,155	8,907,171	8,878,661	10,491,214	17,488,338	14,972,435	13,600,803	12,590,505	14,179,702	11,355,435	18,795,354	15,729,361
29															

5/29/95 3:36 PM A18W1.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1994

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] 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-18 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/93	(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 12/31/94	(15) Test Year Simple Average Balance
33	Customer Accounts Receivable	3,213,090	3,494,057	3,207,320	3,314,006	3,970,870	3,764,683	3,629,114	3,293,921	3,088,193	3,466,653	3,161,762	3,577,165	3,842,823	3,527,957
34	Other Accounts Receivable	388,265	368,433	296,216	278,300	275,750	257,488	239,871	238,061	221,197	222,333	239,137	366,013	329,240	358,753
35	Allowance for Doubtful Accounts	(312,278)	(335,199)	(324,111)	(376,189)	(373,599)	(426,889)	(306,293)	(367,346)	(167,830)	(157,191)	(173,947)	(207,426)	(326,785)	(319,532)
36	Notes Receivable	38,500	38,500	26,000	0	0	0	0	0	0	0	0	0	0	19,250
37	Inventories	554,580	550,280	520,738	578,435	616,185	451,178	477,886	480,833	476,571	443,543	437,535	312,941	351,572	453,076
38	Prepaid Expenses	155,388	142,277	113,093	58,973	39,441	30,555	6,470	(62,854)	(82,368)	(128,246)	(20,507)	(4,335)	80,352	117,870
39	Accrued Interest Receivable	122,777	26,290	124,241	26,000	68,257	82,094	17,923	135,051	180,978	154,674	166,534	192,824	196,029	159,403
40	Unbilled Revenues	4,041,187	4,111,400	4,190,845	3,824,762	3,824,762	3,824,762	3,824,762	3,824,762	3,824,762	3,824,762	3,824,762	3,824,762	3,490,671	3,765,929
41	Misc Current Assets	57,506	63,492	64,407	72,493	83,763	85,199	87,045	90,472	105,543	105,719	107,958	177,804	179,933	118,720
42															
43	**TOTAL CURRENT ASSETS**	8,259,015	8,459,530	8,218,749	7,776,780	8,505,429	8,069,070	7,976,778	7,632,900	7,647,046	7,932,247	7,743,234	8,239,748	8,143,835	8,201,426
44															
45	Unamortized Debt Issue Cost	2,449,582	2,429,618	2,411,625	2,392,561	2,430,298	2,409,708	2,672,539	2,663,964	2,643,106	2,623,289	2,601,322	2,581,320	2,558,722	2,504,152
46	Extraordinary Abandonment	0	0	0	0	0	0	0	0	0	0	0	0	690,175	345,088
47	Regulatory Assets	1,873,583	1,874,644	2,269,983	2,302,964	2,304,053	2,305,150	2,306,248	2,307,895	2,308,993	2,309,947	2,310,600	2,311,252	2,488,413	2,180,998
48	Preliminary Survey and Investigations	1,739,974	1,568,973	1,577,390	1,645,154	1,657,654	1,665,811	1,745,020	886,569	962,083	979,900	983,595	1,030,985	774,158	1,257,068
49	Temporary Clearing Accounts	10,816	95,903	24,269	232,115	61,475	59,407	54,814	3,396	15,900	22,225	15,692	(44,030)	(7,890)	1,463
50	Clearing Accounts	0	15,617	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	2,344,927	2,323,844	2,343,366	2,300,959	2,417,645	2,432,235	2,456,176	2,482,771	2,466,100	2,298,561	2,256,810	2,192,786	1,963,777	2,154,352
52	Other Deferred Debits	1,954,057	2,124,802	2,095,278	2,100,385	2,149,913	2,249,074	4,800,685	4,754,208	4,779,990	4,882,802	4,823,629	4,889,840	5,707,993	3,831,025
53	Deferred Federal Income Taxes	12,699,029	12,699,029	13,603,994	13,567,089	13,567,089	13,567,089	13,567,089	13,567,089	13,567,089	13,567,089	13,567,089	13,567,089	14,013,106	13,356,068
54	Deferred State Income Taxes	3,390,497	3,390,497	3,695,894	3,695,092	3,695,092	3,695,092	3,695,092	3,695,092	3,695,092	3,695,092	3,695,092	3,695,092	3,719,805	3,555,051
55															
56	**TOTAL DEFERRED ASSETS**	26,462,465	26,522,927	28,021,799	28,236,319	28,283,219	28,383,566	31,297,663	30,360,984	30,438,353	30,358,905	30,253,829	30,224,334	31,908,059	29,185,263
57															
58	**TOTAL ASSETS**	309,485,025	307,097,563	307,649,613	306,956,394	308,108,211	310,005,890	324,774,016	322,522,073	321,979,833	321,693,564	323,673,694	322,902,152	303,926,880	306,705,959

5/29/95 3:36 PM A18W2.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1994

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] 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 12/31/93	(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 12/31/94	(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	4,673,713	5,241,498	5,696,670	5,471,535	5,792,671	5,995,585	6,267,379	6,224,757	6,118,079	5,918,118	5,587,771	5,450,340	5,344,894	5,009,304
4															
5	TOTAL STOCKHOLDERS EQUITY	77,506,118	78,073,903	78,529,075	78,303,940	78,625,276	78,827,990	79,099,784	79,057,162	78,950,484	78,750,523	78,420,176	78,282,745	78,177,299	77,841,709
6															
7	Bonds Payable	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	0	0	7,500,000
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	70,220,738	70,219,542	70,217,832	70,056,557	70,039,527	70,037,294	81,977,312	81,975,479	80,972,244	80,947,599	80,943,694	97,462,761	80,814,090	75,517,414
10															
11	TOTAL LONG TERM DEBT	109,416,988	109,415,792	109,414,082	109,252,807	109,235,777	109,233,544	121,173,562	121,171,729	120,168,494	120,143,849	120,139,944	121,659,011	105,010,340	107,213,664
12															
13	TOTAL CAPITALIZATION	186,923,106	187,489,695	187,943,157	187,556,747	187,861,053	188,061,534	200,273,346	200,228,891	199,118,978	198,894,372	198,560,120	199,941,756	183,187,639	185,055,373
14															
15	Accounts Payable	4,514,298	223,076	923,895	1,672,731	912,065	982,503	1,656,368	799,684	1,253,706	304,633	1,363,798	1,837,935	3,519,486	4,016,893
16	Accounts Payable-Other	507,974	514,083	495,052	546,107	547,613	546,295	581,618	587,716	512,971	535,902	504,520	459,720	451,791	479,884
17	Current Portion of Debt	1,160,000	1,160,000	1,160,000	1,160,000	1,175,000	1,175,000	1,953,943	1,953,943	1,953,943	1,953,943	1,955,570	1,957,207	2,021,538	1,590,770
18	Accounts Payable-Affiliates	882,365	1,257,082	45,860	(287,371)	(131,324)	(11,142)	110,534	140,145	(825,338)	(405,713)	(230,057)	(15,400)	1,734,406	1,308,386
19	Customer Deposits	1,773,755	1,782,648	1,809,402	1,777,911	1,790,942	1,812,292	1,837,236	1,851,111	1,864,998	1,871,473	1,880,107	1,887,130	1,697,573	1,735,714
20	Accrued Taxes Payable	3,426,244	4,842,844	5,888,811	3,896,217	4,516,669	4,877,738	5,344,103	7,188,813	6,224,344	6,360,781	6,509,303	3,525,188	3,255,004	3,340,624
21	Accrued Interest-Debt	1,427,135	899,748	374,873	1,151,064	1,727,244	2,308,175	2,291,738	574,134	1,134,171	1,140,706	1,707,889	1,380,256	1,760,712	1,593,924
22	Other Accrued Interest	55,945	56,982	58,363	59,681	61,571	63,987	62,308	58,766	56,606	55,681	56,409	55,044	50,275	53,110
23	Notes Payable	36,258	35,543	34,837	34,053	33,186	32,454	31,784	31,108	30,426	29,739	29,040	28,440	27,730	31,994
24	Accrued Liabilities	576,384	749,268	745,760	789,140	825,961	917,427	1,072,219	752,015	846,637	976,426	1,176,109	1,401,606	995,475	785,930
25															
26	TOTAL CURRENT LIABILITIES	14,360,358	11,521,272	11,536,853	10,799,533	11,458,947	12,704,729	14,941,871	13,937,435	13,052,464	12,823,571	14,952,688	12,497,126	15,514,090	14,937,229
27															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1994

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] 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 2 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/93	(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 12/31/94	(15) Test Year Simple Average Balance
28	Advances For Construction	3,255,918	3,255,918	3,343,983	3,241,182	3,256,725	3,420,295	3,495,361	3,570,419	3,536,609	3,536,609	3,589,843	3,679,138	4,238,230	3,747,074
29	Deferred Revenues	1,132,230	1,054,052	0	422	434	(2,093)	(2,093)	(2,088)	(2,092)	(2,083)	(2,138)	9,387	23,044	577,637
30	Other Deferred Credits	1,464,135	1,532,727	1,481,362	2,257,522	2,259,071	2,281,884	2,335,844	2,452,487	2,591,650	2,685,773	2,795,638	2,768,846	2,334,736	1,899,436
31	Regulatory Liabilities	2,007,626	2,007,626	2,402,746	2,397,122	2,397,122	2,397,122	2,397,122	2,397,122	2,397,122	2,397,122	2,397,122	2,397,122	2,599,125	2,303,376
32	Pension And Benefits Reserves	115,086	(22,711)	13,023	(169,285)	(193,772)	(158,038)	(148,269)	(196,429)	(160,896)	(126,547)	(176,307)	(179,874)	(341,716)	(113,315)
33	Other Accrued Reserves	0	0	0	0	0	0	0	40,000	80,000	120,000	160,000	200,000	0	0
34	Contributions In Aid Construction	109,005,081	109,237,649	109,489,963	109,690,998	109,892,189	110,179,878	110,450,095	110,730,838	110,936,083	111,202,293	111,458,634	111,899,236	98,794,911	103,899,986
35	Accumulated Amortization	(22,342,371)	(22,615,878)	(22,889,385)	(23,162,892)	(23,436,399)	(23,709,906)	(23,983,413)	(24,256,920)	(24,530,427)	(24,803,934)	(25,076,468)	(25,349,976)	(23,786,886)	(23,064,629)
36	Deferred Investment Tax Credit	1,095,418	1,092,277	1,090,997	1,087,856	1,084,716	1,081,576	1,078,436	1,075,296	1,072,156	1,069,015	1,065,875	1,062,735	1,404,513	1,249,966
37	Deferred Taxes-AFUDC	715,075	715,075	712,815	732,416	732,416	732,416	732,417	732,416	732,416	732,416	732,416	732,416	732,191	723,633
38	Deferred Income Taxes	11,753,383	11,829,861	12,524,099	12,544,773	12,795,709	13,016,493	13,203,299	11,812,606	13,155,570	13,164,957	13,216,271	13,144,240	19,227,003	15,490,193
39															
40	**TOTAL DEFERRED CREDITS**	108,201,561	108,086,596	108,169,603	108,600,114	108,786,211	109,239,627	109,558,799	108,355,747	109,806,391	109,975,821	110,160,866	110,463,270	105,225,151	106,713,357
41															
42	**TOTAL CAPITAL AND LIABILITIES**	309,485,025	307,097,563	307,649,613	306,956,394	306,106,211	310,005,890	324,774,016	322,522,073	321,979,833	321,693,564	323,673,694	322,902,152	303,926,860	306,705,959

5/29/95 3:36 PM A19W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1994
ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)
	ACQUISITION ADJUSTMENTS BALANCE			ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS		
Line No.	Description	Amount	Average Balance (1)	Description	Annual Expense & Balance	Average Balance (1)
1	12/31/91 Balance per Order No. 93-0423 Dated 3/22/93	(64,578)		12/31/91 Balance per Order No. 93-0423 Dated 3/22/93	24,668	
2	Adjustments	0		Adjustments	0	
3	12/31/91 Adjusted Balance	(64,578)		12/31/91 Adjusted Balance	24,668	
4				1992 Amortization Expense	635	
5	12/31/92 BALANCE	(64,578)		12/31/92 BALANCE	25,303	
6				1993 Amortization Expense	635	
7	12/31/93 BALANCE	(64,578)		12/31/93 BALANCE	25,938	
8				1994 Amortization Expense	635	
9	**12/31/94 BALANCE**	(64,578)	(64,578)	**12/31/94 BALANCE**	26,573	26,256
10				1995 Amortization Expense		
11	12/31/95 BALANCE			12/31/95 BALANCE		
12				1996 Amortization Expense		
13	12/31/96 BALANCE			12/31/96 BALANCE		

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

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION

	(1)	(2)	(3)	(4)
	ACQUISITION ADJUSTMENTS:	1994	Supporting Schedules	Recap Schedules
14	Average Balance	(64,578)	Above	
15	Composite Non-Used & Useful Plant in Service - % (1)	(1.33%)	A-5 (W)	
16	**AVERAGE NON-USED & USEFUL AMOUNT**	856		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	26,256	Above	
18	Composite Non-Used & Useful Accumulated Depreciation - % (1)	(1.76%)	A-9 (W)	
19	**AVERAGE NON-USED & USEFUL AMOUNT**	(463)		
20	**NET NON-USED AND USEFUL AMOUNT**	393		A-7 (W)

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

SCHEDULE OF OTHER - WATER - 1994
DEFERRED DEBITS

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

(1)		(2)	(3)	(4)	(5)
		TOTAL DEFERRED DEBITS			
Line No.	Description	ADDITIONS	MONTHLY AMORTIZATION	UNAMORTIZED BALANCE	Recap Schedule
1	**DEFERRED DEBITS**				
3	**12/31/93 Balance**			0	
4	Jan	0	0	0	
5	Feb	0	0	0	
6	Mar	0	0	0	
7	Apr	0	0	0	
8	May	0	0	0	
9	Jun	0	0	0	
10	Jul	0	0	0	
11	Aug	0	0	0	
12	Sep	0	0	0	
13	Oct	0	0	0	
14	Nov	0	0	0	
15	12/31/94 Balance	0	0	0	
16					
17	**Total Amortization Expense 12/31/94**		0		B-1 (W)
18	**Average Rate Base Balance 12/31/94**			0	A-1 (W)

SCHEDULE OF WATER NET OPERATING INCOME - 1994
PRESENT AND REQUESTED

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

Line No.	(1) Description	(2) 1994 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1994 REQUESTED OPERATING INCOME Requested Revenue Increase	(6) Requested Income	(7) Requested Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	11,361,833	360,911	11,722,744	3,549,663	15,272,407	30.28%	B-4(W),B-3(W)
3	Other Revenue	302,642	0	302,642	0	302,642		B-4(W)
4	**TOTAL OPERATING REVENUES**	11,664,475	360,911	12,025,386	3,549,663	15,575,049		
5	**OPERATING EXPENSES:**							
6	*Operation and Maintenance*	8,781,137	24,387	8,805,524	0	8,805,524		B-5(W)
7	Depreciation net of CIAC Amort	1,704,138	0	1,704,138	0	1,704,138		B-13(W)
8	Amortization	(685)	0	(685)	0	(685)		B-18(W),A-21(W)
9	Taxes Other Than Income	1,592,655	(104,671)	1,487,984	159,733 (A)	1,647,717		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(873,044)	176,925	(696,119)	1,307,665 (B)	611,546		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	11,204,201	96,641	11,300,842	1,467,398	12,768,240		
12	**NET OPERATING INCOME**	460,274	264,270	724,544	2,082,265	2,806,809		
13	**RATE BASE**	28,832,605	(337,045)	28,495,560		28,495,560		A-1(W)
14	**RATE OF RETURN**	1.60%		2.54%		9.85%		D-1(W)

Notes:

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

SCHEDULE OF WATER NET OPERATING INCOME - 1994
PRESENT AND REQUIRED

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

Line No.	(1) Description	(2) 1994 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1994 REQUIRED OPERATING INCOME Required Revenue Increase		(6) Required Income	(7) Required Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**								
2	Water Sales	11,361,833	360,911	11,722,744	3,549,663		15,272,407	30.28%	B-4(W),B-3(W)
3	Other Revenue	302,642	0	302,642	0		302,642		B-4(W)
4	**TOTAL OPERATING REVENUES**	11,664,475	360,911	12,025,386	3,549,663		15,575,049		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	8,781,137	24,387	8,805,524	0		8,805,524		B-5(W)
7	Depreciation net of CIAC Amort	1,704,138	0	1,704,138	0		1,704,138		B-13(W)
8	Amortization	(685)	0	(685)	0		(685)		B-18(W), A-21(W)
9	Taxes Other Than Income	1,592,655	(104,671)	1,487,984	159,733	(A)	1,647,717		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(873,044)	176,925	(696,119)	1,307,665	(B)	611,546		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	11,204,201	96,641	11,300,842	1,467,398		12,768,240		
12	**NET OPERATING INCOME**	460,274	264,270	724,544	2,082,265		2,806,809		
13	**RATE BASE**	28,832,605	(337,045)	28,495,560			28,495,560		A-1(W)
14	**RATE OF RETURN**	1.60%		2.54%			9.85%		D-1(W)

Notes:

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

5/30/95 12:06 PM B01W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1994
REQUIRED AND REQUESTED

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	11.19%	D-1(W)	
3	Rate of Return (%)	9.85%	9.85%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	28,495,560	28,495,560	A-1(W)	
6	Required / Requested Income (L3 x L5)	2,806,813	2,806,813		
7	Adjusted Income Under Present Rates	724,544	724,544	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	2,082,269	2,082,269		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	3,389,937	3,389,937		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	3,549,672	3,549,672		B-1(W)1/3,2//3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	3,389,937	3,389,937		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	1,307,668	1,307,668		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	159,735	159,735		B-1(W)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	2,082,269	2,082,269		B-1(W)1/3,2//3

Notes:

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

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

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

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

1995 INTERIM REQUIRED RATE OF RETURN CALCULATION

Line No.	Class of Capital	(1) Ratio	(2) Cost Rate	(3) Weighted Cost
21	Long-Term Debt	57.79%	8.97%	5.18%
22	Customer Deposits	0.90%	5.92%	0.05%
23	Deferred ITC	0.67%	9.89%	0.07%
24	Short Term Debt	0.00%	0.00%	0.00%
25	Preferred Stock	0.00%	0.00%	0.00%
26	Common Equity	41.44%	11.19%	4.64%
27	Adjustment for Gas	(0.80%)	11.19%	(0.09%)
28	TOTAL	100.00%		9.85%

5/30/95 12:07 PM B01W3.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1994

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

Line No.	(1) Description	(2) Utility Adjustments Water	(3) Supporting Schedule
1	**A. REVENUES:**		B-4(W)
2	1. Difference between Booked & Annualized Revenues.	(360,911)	
3			
4	2.	0	
5			
6		(360,911)	
7	**B. OPERATION AND MAINTENANCE EXPENSE:**		B-5(W)
8	1. Purchased Raw Water from Marco Island	24,387	
9			
10	2.	0	
11			
12	3.	0	
13			
14	4.	0	
15			
16	5.	0	
17			
18	6.	0	
19			
20	7.	0	
21			
22		24,387	
23	**C. DEPRECIATION NET OF AMORTIZATION OF CIAC:**		B-13(W)
24	1.	0	
25			
26	2.	0	
27			
28		0	
29	**D. AMORTIZATION:**		B-18(W), A-21(W)
30	1.	0	
31			
32	2.	0	
33			
34		0	
35	**E. TAXES OTHER THAN INCOME:**		B-15(W)
36	1. Calculate RAF impact due to difference between booked and annualized revenues.	16,241	
37			
38	2. Non Used & Useful Property Tax Add-Back	230,173	
39			
40	3. Non Used and Useful Property Taxes	(351,085)	
41			
42		(104,671)	
43	**F. INCOME TAXES:**		B-16(W)
44	1. Calculate income tax impact as a result of the adjustments to per book income components.	176,925	
45			
46	2.	0	
47			
48		176,925	
49			
50			
51	**TOTAL WATER INCOME ADJUSTMENTS**	(264,270)	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING REVENUES - 1994
UNDER PRESENT RATES

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

Line No.	Account No. and Description	1994 Revenues (Present) Per Books	Adjustments	Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	555,005		
3	461.1 Metered - Residential	9,967,183		
4	461.2 Metered - Commercial	1,011,403		
5	461.3 Metered - Industrial	0		
6	461.4 Metered - Public Authority	14,569		
7	461.5 Metered - Multi-Family	97,603		
8	Subtotal Water Sales	11,645,763	76,981	11,722,744
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	(294)		
11	462.2 Private Fire Protection	29,959		
12	464 Other Sales - Public Authorities	0		
13	465 *Irrigation Customers*	(1,265)		
14	466 Sales for Resale	0		
15	467 Interdepartmental Sales	0		
16	475 Unbilled Revenues	(312,330)		
17	Subtotal Other Water Sales	(283,930)	283,930	0
18	**TOTAL WATER SALES**	11,361,833	360,911	11,722,744
19	**OTHER WATER REVENUES:**			
20	470 Forfeited Discounts	0	0	0
21	471 Misc. service Revenues	302,347	0	302,347
22	472 Rents From Water Property	0	0	0
23	473 Interdepartmental Rents	0	0	0
24	474 Other Water Revenues	295	0	295
25	**TOTAL OTHER WATER REVENUES**	302,642	0	302,642
26	**TOTAL PRESENT WATER OPERATING REVENUES**	11,664,475	360,911	12,025,386

Note: Adjustment relates to Annualized Revenues and cannot be broken out by class of service.
An explanation of Adjustments is provided in the "E" Schedules.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
SUMMARY OF TOTAL O & M EXPENSES

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

Line No.	(1) Account No.	Account Name	(2) 1994 TOTAL O & M (.1 - .8) Per Books O & M	(3) Adjustments	(4) Adjusted O & M	(5) 1994 DIRECT O & M (.1 - .6) Per Books O & M	(6) Adjustments	(7) Adjusted O & M	(8) 1994 ALLOCATED CUST ACCTS (.7) Per Books O & M	(9) Adjustments	(10) Adjusted O & M	(11) 1994 ALLOCATED A & G (.8) Per Books O & M	(12) Adjustments	(13) Adjusted O & M
1	601	Salaries & Wages - Employees	3,643,597	0	3,643,597	1,540,046	0	1,540,046	618,396	0	618,396	1,485,156	0	1,485,156
2	603	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604	Employee Pensions & Benefits (1)	873,375	0	873,375	369,154	0	369,154	148,229	0	148,229	355,992	0	355,992
4	610	Purchased Water	496,944	24,387	521,331	496,944	24,387	521,331	0	0	0	0	0	0
5	615	Purchased Power	826,100	0	826,100	799,172	0	799,172	2,356	0	2,356	24,571	0	24,571
6	616	Fuel for Power Production	13,299	0	13,299	13,299	0	13,299	0	0	0	0	0	0
7	618	Chemicals	176,911	0	176,911	176,911	0	176,911	0	0	0	0	0	0
8	620	Materials & Supplies	778,032	0	778,032	663,690	0	663,690	36,987	0	36,987	77,355	0	77,355
9	631	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632	Contractual Services - Acct.	64,242	0	64,242	0	0	0	0	0	0	64,242	0	64,242
11	633	Contractual Services - Legal	50,929	0	50,929	0	0	0	0	0	0	50,929	0	50,929
12	634	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635	Contractual Services - Other	464,306	0	464,306	286,913	0	286,913	0	0	0	177,393	0	177,393
14	641	Rental of Real Building/Real Property	56,999	0	56,999	1,531	0	1,531	5,377	0	5,377	50,091	0	50,091
15	642	Rental of Equipment	11,873	0	11,873	8,336	0	8,336	129	0	129	3,408	0	3,408
16	650	Transportation Expense	213,356	0	213,356	179,589	0	179,589	15,081	0	15,081	18,685	0	18,685
17	656	Insurance - Vehicle	42,170	0	42,170	0	0	0	0	0	0	42,170	0	42,170
18	657	Insurance - General Liability	96,483	0	96,483	0	0	0	0	0	0	96,483	0	96,483
19	658	Insurance - Workman's Comp (2)	64,850	0	64,850	27,407	0	27,407	11,007	0	11,007	26,436	0	26,436
20	659	Insurance - Other	8,757	0	8,757	0	0	0	0	0	0	8,757	0	8,757
21	660	Advertising Expense	10,398	0	10,398	0	0	0	0	0	0	10,398	0	10,398
22	666	Reg. Comm. Exp. - Rate Case Amort.	174,547	0	174,547	0	0	0	0	0	0	174,547	0	174,547
23	667	Reg. Comm. Exp. - Other	34,187	0	34,187	0	0	0	0	0	0	34,187	0	34,187
24	670	Bad Debt Expense	46,958	0	46,958	0	0	0	46,958	0	46,958	0	0	0
25	675	Miscellaneous Expenses	632,824	0	632,824	96,386	0	96,386	44,096	0	44,096	492,342	0	492,342
26		TOTAL WATER O & M EXPENSES	8,781,137	24,387	8,805,524	4,659,378	24,387	4,683,765	928,617	0	928,617	3,193,141	0	3,193,141

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

5/30/95 10:36 AM B05W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
TOTAL O & M BY MONTH (6XX.1 - 6XX.8)

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.:
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL O & M (.1 - .8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.8 Salaries & Wages - Employees	252,432	308,445	272,414	283,694	301,640	292,651	299,284	236,750	301,094	296,321	283,877	514,995	3,643,597	0	3,643,597
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8 Employee Pensions & Benefits (1)	60,510	73,934	65,300	68,000	72,303	70,149	71,735	56,749	72,174	71,025	68,047	123,447	873,375	0	873,375
4	610.1-.8 Purchased Water	22,117	22,286	45,049	79,992	52,094	44,482	61,652	60,758	39,640	36,179	41,897	(9,202)	496,944	24,387	521,331
5	615.1-.8 Purchased Power	52,557	64,545	67,905	79,334	78,878	80,295	73,593	59,096	71,024	69,672	67,750	61,450	826,100	0	826,100
6	616.1-.8 *Fuel for Power Production*	*1,485*	*2,267*	*91*	*311*	*871*	*1,174*	*1,777*	*947*	*384*	*147*	*1,195*	*2,650*	13,299	0	13,299
7	618.1-.8 Chemicals	5,096	10,142	19,071	20,233	11,125	17,718	22,474	16,443	15,665	6,986	8,687	23,271	176,911	0	176,911
8	620.1-.8 Materials & Supplies	43,396	71,334	98,237	62,831	77,108	71,107	52,302	59,694	52,517	66,466	53,384	69,657	778,032	0	778,032
9	631.1-.8 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.8 Contractual Services - Acct.	4,913	5,082	5,309	4,978	4,987	5,688	5,610	5,838	6,351	5,434	4,876	5,177	64,242	0	64,242
11	633.1-.8 Contractual Services - Legal	3,895	4,029	4,209	3,947	3,953	4,509	4,447	4,628	5,035	4,308	3,865	4,105	50,929	0	50,929
12	634.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8 Contractual Services - Other	21,575	22,013	26,112	32,838	57,007	52,766	41,646	48,885	35,672	36,924	46,103	42,764	464,306	0	464,306
14	641.1-.8 Rental of Real Building/Real Property	4,246	4,285	4,851	4,612	4,387	5,025	4,850	4,563	5,317	4,851	4,353	5,858	56,999	0	56,999
15	642.1-.8 Rental of Equipment	876	1,282	777	1,745	533	1,710	693	669	680	1,459	1,049	400	11,873	0	11,873
16	650.1-.8 Transportation Expense	7,558	13,842	16,100	19,534	29,339	1,841	20,270	20,226	17,427	19,688	18,136	29,394	213,356	0	213,356
17	656.1-.8 Insurance - Vehicle	3,225	3,336	3,485	3,268	3,273	3,734	3,683	3,832	4,169	3,567	3,200	3,399	42,170	0	42,170
18	657.1-.8 Insurance - General Liability	7,379	7,633	7,973	7,477	7,490	8,542	8,425	8,767	9,538	8,161	7,322	7,776	96,483	0	96,483
19	658.1-.8 Insurance - Workman's Comp (2)	4,493	5,490	4,849	5,049	5,364	5,210	5,328	4,215	5,359	5,273	5,053	9,167	64,850	0	64,850
20	659.1-.8 Insurance - Other	670	693	724	679	680	775	765	796	866	741	665	706	8,757	0	8,757
21	660.1-.8 Advertising Expense	795	823	859	806	807	921	908	945	1,028	880	789	838	10,398	0	10,398
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	13,349	13,808	14,424	13,527	13,549	15,454	15,243	15,861	17,255	14,764	13,247	14,067	174,547	0	174,547
23	667.1-.8 Reg. Comm. Exp. - Other	2,614	2,704	2,825	2,649	2,654	3,027	2,985	3,107	3,380	2,892	2,595	2,755	34,187	0	34,187
24	670.1-.8 Bad Debt Expense	3,166	2,819	4,466	3,759	4,353	4,681	4,155	98	3,194	4,027	4,355	7,885	46,958	0	46,958
25	675.1-.8 Miscellaneous Expenses	43,229	45,404	47,313	49,710	46,864	54,239	53,844	50,799	56,615	50,985	46,633	87,189	632,824	0	632,824
26	**TOTAL WATER O & M EXPENSES**	559,577	686,197	712,142	748,972	779,260	745,697	755,669	663,565	724,381	710,749	687,078	1,007,750	8,781,136	24,387	8,805,523

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF OPERATING AND MAINTENANCE EXPENSES - 1994
DIRECT EXPENSES BY MONTH (6XX.1 - 6XX.6)

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL DIRECT O & M (.1 - .6) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.6 Salaries & Wages - Employees	97,154	153,833	90,870	119,097	129,032	99,513	114,873	100,507	112,221	117,671	113,818	291,457	1,540,046	0	1,540,046
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6 Employee Pensions & Benefits (1)	23,290	36,874	21,784	28,546	30,929	23,854	27,532	24,092	26,901	28,203	27,284	69,865	369,154	0	369,154
4	610.1-.6 Purchased Water	22,117	22,266	45,049	79,992	52,094	44,482	61,652	60,758	39,640	36,179	41,897	(9,202)	496,944	24,387	521,331
5	615.1-.6 Purchased Power	50,519	62,460	65,650	77,241	76,752	77,885	71,239	56,858	68,435	67,392	65,667	59,074	799,172	0	799,172
6	616.1-.6 Fuel for Power Production	1,485	2,267	91	311	871	1,174	1,777	947	384	147	1,195	2,650	13,299	0	13,299
7	618.1-.6 Chemicals	5,096	10,142	19,071	20,233	11,125	17,718	22,474	16,443	15,665	6,986	8,687	23,271	176,911	0	176,911
8	620.1-.6 Materials & Supplies	34,986	62,994	88,327	53,875	67,675	60,571	42,274	52,588	42,354	56,751	44,083	57,212	663,690	0	663,690
9	631.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6 Contractual Services - Other	8,009	7,980	11,453	19,091	43,237	37,060	26,155	32,766	18,136	21,919	32,640	28,457	286,913	0	286,913
14	641.1-.6 Rental of Real Building/Real Property	53	0	0	300	0	54	0	0	0	153	53	918	1,531	0	1,531
15	642.1-.6 Rental of Equipment	607	1,005	483	1,471	256	1,395	384	359	334	1,160	778	104	8,336	0	8,336
16	650.1-.6 Transportation Expense	5,112	11,458	13,121	16,879	26,491	(1,317)	17,304	18,497	14,554	16,815	15,319	25,356	179,589	0	179,589
17	656.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6 Insurance - Workman's Comp (2)	1,729	2,738	1,618	2,119	2,292	1,772	2,045	1,790	1,997	2,093	2,026	5,188	27,407	0	27,407
20	659.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	665.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6 Miscellaneous Expenses	2,603	3,809	2,434	8,026	4,558	6,252	6,948	5,969	4,945	5,559	5,178	40,105	96,386	0	96,386
26	**TOTAL WATER DIRECT O & M EXPENSES**	252,760	377,846	359,951	427,181	445,312	370,413	394,657	371,574	345,566	361,028	358,625	594,465	4,659,378	24,387	4,683,765

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (6XX.7)

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.7 Salaries & Wages - Employees	41,699	37,124	58,818	49,504	57,322	61,645	54,718	1,289	42,058	53,030	57,345	103,844	618,396	0	618,396
2	603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7 Employee Pensions & Benefits (1)	9,995	8,899	14,099	11,866	13,740	14,776	13,116	309	10,081	12,711	13,746	24,891	148,229	0	148,229
4	610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7 Purchased Power	159	141	224	189	218	235	209	5	160	202	219	396	2,356	0	2,356
6	616.7 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7 Materials & Supplies	2,494	2,220	3,518	2,961	3,429	3,687	3,273	77	2,516	3,172	3,430	6,211	36,987	0	36,987
9	631.7 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7 Rental of Real Building/Real Property	363	323	511	430	498	536	476	11	366	461	499	903	5,377	0	5,377
15	642.7 Rental of Equipment	9	8	12	10	12	13	11	0	9	11	12	22	129	0	129
16	650.7 Transportation Expense	1,017	905	1,434	1,207	1,398	1,503	1,334	31	1,026	1,293	1,399	2,533	15,081	0	15,081
17	656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7 Insurance - Workman's Comp (2)	742	661	1,047	881	1,020	1,097	974	23	749	944	1,021	1,848	11,007	0	11,007
20	659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7 Bad Debt Expense	3,166	2,819	4,466	3,759	4,353	4,681	4,155	98	3,194	4,027	4,355	7,885	46,958	0	46,958
25	675.7 Miscellaneous Expenses	2,973	2,647	4,194	3,530	4,087	4,396	3,902	92	2,999	3,781	4,089	7,405	44,096	0	44,096
26	**TOTAL WATER ALLOCATED CUST ACCTS EXP.**	62,618	55,748	88,324	74,338	86,078	92,569	82,168	1,936	63,156	79,632	86,113	155,939	928,617	0	928,617

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

5/30/95 10:37 AM B05W4.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
ALLOCATED A & G EXPENSES BY MONTH (6XX.8)

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

Line No.	(1) Account No.	Account Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED A & G EXPENSE (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.8	Salaries & Wages - Employees	113,579	117,487	122,727	115,093	115,286	131,493	129,693	134,954	146,815	125,621	112,714	119,694	1,485,156	0	1,485,156
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits (1)	27,225	28,162	29,418	27,588	27,634	31,519	31,087	32,346	35,192	30,111	27,016	28,691	355,992	0	355,992
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	1,879	1,944	2,030	1,904	1,907	2,176	2,146	2,233	2,429	2,078	1,865	1,980	24,571	0	24,571
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	5,916	6,119	6,392	5,995	6,005	6,849	6,755	7,029	7,647	6,543	5,871	6,234	77,355	0	77,355
9	631.8	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.8	Contractual Services - Acct.	4,913	5,082	5,309	4,978	4,987	5,688	5,610	5,838	6,351	5,434	4,876	5,177	64,242	0	64,242
11	633.8	Contractual Services - Legal	3,895	4,029	4,209	3,947	3,953	4,509	4,447	4,628	5,035	4,308	3,865	4,105	50,929	0	50,929
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	13,566	14,033	14,659	13,747	13,770	15,706	15,491	16,119	17,536	15,005	13,463	14,297	177,393	0	177,393
14	641.8	Rental of Real Building/Real Property	3,837	3,963	4,139	3,882	3,888	4,435	4,374	4,552	4,952	4,237	3,802	4,037	50,091	0	50,091
15	642.8	Rental of Equipment	261	270	282	264	265	302	298	310	337	288	259	275	3,408	0	3,408
16	650.8	Transportation Expense	1,429	1,478	1,544	1,448	1,450	1,654	1,632	1,698	1,847	1,580	1,418	1,506	18,685	0	18,685
17	656.8	Insurance - Vehicle	3,225	3,336	3,485	3,268	3,273	3,734	3,683	3,832	4,169	3,567	3,200	3,399	42,170	0	42,170
18	657.8	Insurance - General Liability	7,379	7,633	7,973	7,477	7,490	8,542	8,425	8,767	9,538	8,161	7,322	7,776	96,483	0	96,483
19	658.8	Insurance - Workman's Comp (2)	2,022	2,091	2,185	2,049	2,052	2,341	2,309	2,402	2,613	2,236	2,006	2,131	26,436	0	26,436
20	659.8	Insurance - Other	670	693	724	679	680	775	765	796	866	741	665	706	8,757	0	8,757
21	660.8	Advertising Expense	795	823	859	806	807	921	908	945	1,028	880	789	838	10,398	0	10,398
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	13,349	13,808	14,424	13,527	13,549	15,454	15,243	15,861	17,255	14,764	13,247	14,067	174,547	(0)	174,547
23	667.8	Reg. Comm. Exp. - Other	2,614	2,704	2,825	2,649	2,654	3,027	2,985	3,107	3,380	2,892	2,595	2,755	34,187	(0)	34,187
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	37,652	38,948	40,685	38,154	38,218	43,591	42,994	44,738	48,671	41,644	37,366	39,679	492,342	0	492,342
26		TOTAL WATER ALLOCATED A & G EXPENSES	244,199	252,602	263,867	247,454	247,870	282,716	278,644	290,156	315,659	270,089	242,340	257,346	3,193,141	(0)	3,193,141

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
SUMMARY OF TOTAL UTILITY ADJUSTMENTS TO O & M (6XX.1 - 6XX.8)

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: B-5(W)
Page 6 of 9
Preparer: Kimball
Recap Schedule: B-3(W)

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
					TOTAL UTILITY ADJUSTMENTS TO O&M EXPENSES									
Line No.	Account No.	Name	Per Books O & M	Purchased Raw Water from Marco Island									Net Adjustments	Total Adjusted O & M
1	601.1-.8	Salaries & Wages - Employees	3,643,597	0	0	0	0	0	0	0	0	0	0	3,643,597
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8	Employee Pensions & Benefits (1)	873,375	0	0	0	0	0	0	0	0	0	0	873,375
4	610.1-.8	Purchased Water	496,944	24,387	0	0	0	0	0	0	0	0	24,387	521,331
5	615.1-.8	Purchased Power	826,100	0	0	0	0	0	0	0	0	0	0	826,100
6	616.1-.8	Fuel for Power Production	13,299	0	0	0	0	0	0	0	0	0	0	13,299
7	618.1-.8	Chemicals	176,911	0	0	0	0	0	0	0	0	0	0	176,911
8	620.1-.8	Materials & Supplies	778,032	0	0	0	0	0	0	0	0	0	0	778,032
9	631.1-.8	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.8	Contractual Services - Acct.	64,242	0	0	0	0	0	0	0	0	0	0	64,242
11	633.1-.8	Contractual Services - Legal	50,929	0	0	0	0	0	0	0	0	0	0	50,929
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8	Contractual Services - Other	464,306	0	0	0	0	0	0	0	0	0	0	464,306
14	641.1-.8	Rental of Real Building/Real Property	56,999	0	0	0	0	0	0	0	0	0	0	56,999
15	642.1-.8	Rental of Equipment	11,873	0	0	0	0	0	0	0	0	0	0	11,873
16	650.1-.8	Transportation Expense	213,356	0	0	0	0	0	0	0	0	0	0	213,356
17	656.1-.8	Insurance - Vehicle	42,170	0	0	0	0	0	0	0	0	0	0	42,170
18	657.1-.8	Insurance - General Liability	96,483	0	0	0	0	0	0	0	0	0	0	96,483
19	658.1-.8	Insurance - Workman's Comp (2)	64,850	0	0	0	0	0	0	0	0	0	0	64,850
20	659.1-.8	Insurance - Other	8,757	0	0	0	0	0	0	0	0	0	0	8,757
21	660.1-.8	Advertising Expense	10,398	0	0	0	0	0	0	0	0	0	0	10,398
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	174,547	0	0	0	0	0	0	0	0	0	0	174,547
23	667.1-.8	Reg. Comm. Exp. - Other	34,187	0	0	0	0	0	0	0	0	0	0	34,187
24	670.1-.8	Bad Debt Expense	46,958	0	0	0	0	0	0	0	0	0	0	46,958
25	675.1-.8	Miscellaneous Expenses	632,824	0	0	0	0	0	0	0	0	0	0	632,824
26		**TOTAL WATER O & M EXPENSES**	8,781,137	24,387	0	0	0	0	0	0	0	0	24,387	8,805,524

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (6XX.1 - 6XX.6)

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
					UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES									
Line No.	Account No.	and Name	Per Books O & M	Purchased Raw Water from Marco Island									Net Adjustments	Total Adjusted O & M
1	601.1-.6	Salaries & Wages - Employees	1,540,046	0	0	0	0	0	0	0	0	0	0	1,540,046
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6	Employee Pensions & Benefits (1)	369,154	0	0	0	0	0	0	0	0	0	0	369,154
4	610.1-.6	Purchased Water	496,944	24,387	0	0	0	0	0	0	0	0	24,387	521,331
5	615.1-.6	Purchased Power	799,172	0	0	0	0	0	0	0	0	0	0	799,172
6	616.1-.6	Fuel for Power Production	13,299	0	0	0	0	0	0	0	0	0	0	13,299
7	618.1-.6	Chemicals	176,911	0	0	0	0	0	0	0	0	0	0	176,911
8	620.1-.6	Materials & Supplies	663,690	0	0	0	0	0	0	0	0	0	0	663,690
9	631.1-.6	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6	Contractual Services - Other	286,913	0	0	0	0	0	0	0	0	0	0	286,913
14	641.1-.6	Rental of Real Building/Real Property	1,531	0	0	0	0	0	0	0	0	0	0	1,531
15	642.1-.6	Rental of Equipment	8,336	0	0	0	0	0	0	0	0	0	0	8,336
16	650.1-.6	Transportation Expense	179,589	0	0	0	0	0	0	0	0	0	0	179,589
17	656.1-.6	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6	Insurance - Workman's Comp (2)	27,407	0	0	0	0	0	0	0	0	0	0	27,407
20	659.1-.6	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6	Miscellaneous Expenses	96,386	0	0	0	0	0	0	0	0	0	0	96,386
26	**TOTAL WATER DIRECT O & M EXPENSES**		4,659,378	24,387	0	0	0	0	0	0	0	0	24,387	4,683,765

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
UTILITY ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXPENSES (6XX.7)

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

FPSC
Schedule: B-5(W)
Page 8 Of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				UTILITY ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXPENSES										
Line No.	Account No.	Account No. and Name	Per Books O & M										Net Adjustments	Total Adjusted O & M
1	601.7	Salaries & Wages - Employees	618,396	0	0	0	0	0	0	0	0	0	0	618,396
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7	Employee Pensions & Benefits (1)	148,229	0	0	0	0	0	0	0	0	0	0	148,229
4	610.7	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7	Purchased Power	2,356	0	0	0	0	0	0	0	0	0	0	2,356
6	616.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7	Materials & Supplies	36,987	0	0	0	0	0	0	0	0	0	0	36,987
9	631.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7	Rental of Real Building/Real Property	5,377	0	0	0	0	0	0	0	0	0	0	5,377
15	642.7	Rental of Equipment	129	0	0	0	0	0	0	0	0	0	0	129
16	650.7	Transportation Expense	15,081	0	0	0	0	0	0	0	0	0	0	15,081
17	656.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7	Insurance - Workman's Comp (2)	11,007	0	0	0	0	0	0	0	0	0	0	11,007
20	659.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7	Bad Debt Expense	46,958	0	0	0	0	0	0	0	0	0	0	46,958
25	675.7	Miscellaneous Expenses	44,096	0	0	0	0	0	0	0	0	0	0	44,096
26		**TOTAL WATER CUSTOMER ACCOUNT EXPENSES**	928,617	0	0	0	0	0	0	0	0	0	0	928,617

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
UTILITY ADJUSTMENTS TO ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
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-3(W)
Page 9 Of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				UTILITY ADJUSTMENTS TO ALLOCATED A&G EXPENSES										
Line No.	Account No.	Account No. and Name	Per Books O & M										Net Adjustments	Total Adjusted O & M
1	601.8	Salaries & Wages - Employees	1,485,156	0	0	0	0	0	0	0	0	0	0	1,485,156
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits (1)	355,992	0	0	0	0	0	0	0	0	0	0	355,992
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	24,571	0	0	0	0	0	0	0	0	0	0	24,571
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	77,355	0	0	0	0	0	0	0	0	0	0	77,355
9	631.8	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.8	Contractual Services - Acct.	64,242	0	0	0	0	0	0	0	0	0	0	64,242
11	633.8	Contractual Services - Legal	50,929	0	0	0	0	0	0	0	0	0	0	50,929
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	177,393	0	0	0	0	0	0	0	0	0	0	177,393
14	641.8	Rental of Real Building/Real Property	50,091	0	0	0	0	0	0	0	0	0	0	50,091
15	642.8	Rental of Equipment	3,408	0	0	0	0	0	0	0	0	0	0	3,408
16	650.8	Transportation Expense	18,685	0	0	0	0	0	0	0	0	0	0	18,685
17	656.8	Insurance - Vehicle	42,170	0	0	0	0	0	0	0	0	0	0	42,170
18	657.8	Insurance - General Liability	96,483	0	0	0	0	0	0	0	0	0	0	96,483
19	658.8	Insurance - Workman's Comp (2)	26,436	0	0	0	0	0	0	0	0	0	0	26,436
20	659.8	Insurance - Other	8,757	0	0	0	0	0	0	0	0	0	0	8,757
21	660.8	Advertising Expense	10,398	0	0	0	0	0	0	0	0	0	0	10,398
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	174,547	0	0	0	0	0	0	0	0	0	0	174,547
23	667.8	Reg. Comm. Exp. - Other	34,187	0	0	0	0	0	0	0	0	0	0	34,187
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	492,342	0	0	0	0	0	0	0	0	0	0	492,342
26		**TOTAL WATER A & G EXPENSES**	3,193,141	0	0	0	0	0	0	0	0	0	0	3,193,141

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1994
SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)	(6)	(7) (3 - 6)	(8) (7 / 6)
Line No.	Account No. and Name		Prior Test Year Ended 12/31/91	Historic Year Ended 12/31/94	Difference Amount	Difference %	O & M Expense Guideline 12/31/94 (3)	1994 Deviation From Guideline Amount (3)	1994 Deviation From Guideline %
1	601.1-.8	Salaries & Wages - Employees	2,826,762	3,643,597	816,835	28.90%	3,392,405	251,192	7.40%
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0.00%
3	604.1-.8	Employee Pensions & Benefits (1)	737,977	873,375	135,398	18.35%	880,948	(7,572)	(0.86%)
4	610.1-.8	Purchased Water	295,614	521,331	225,717	76.36%	335,868	185,463	55.22%
5	615.1-.8	Purchased Power	799,449	826,100	26,651	3.33%	981,342	(155,242)	(15.82%)
6	616.1-.8	Fuel for Power Production	3,238	13,299	10,061	310.72%	3,931	9,368	238.31%
7	618.1-.8	Chemicals	114,440	176,911	62,471	54.59%	150,336	26,575	17.68%
8	620.1-.8	Materials & Supplies	405,919	778,032	372,113	91.67%	500,407	277,626	55.48%
9	631.1-.8	Contractual Services - Eng.	771	0	(771)	(100.00%)	836	(836)	(100.00%)
10	632.1-.8	Contractual Services - Acct.	92,434	64,242	(28,192)	(30.50%)	108,595	(44,353)	(40.84%)
11	633.1-.8	Contractual Services - Legal	30,781	50,929	20,148	65.46%	36,182	14,748	40.76%
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0.00%
13	635.1-.8	Contractual Services - Other	145,477	464,306	318,829	219.16%	178,908	285,398	159.52%
14	641.1-.8	Rental of Real Building/Real Property	26,239	56,999	30,760	117.23%	30,875	26,123	84.61%
15	642.1-.8	Rental of Equipment	4,454	11,873	7,419	166.58%	5,471	6,402	117.01%
16	650.1-.8	Transportation Expense	123,454	213,356	89,902	72.82%	154,166	59,190	38.39%
17	656.1-.8	Insurance - Vehicle	61,175	42,170	(19,005)	(31.07%)	71,880	(29,711)	(41.33%)
18	657.1-.8	Insurance - General Liability	67,618	96,483	28,865	42.69%	79,440	17,043	21.45%
19	658.1-.8	Insurance - Workman's Comp	92,722	64,850	(27,872)	(30.06%)	111,298	(46,447)	(41.73%)
20	659.1-.8	Insurance - Other	37,276	8,757	(28,519)	(76.51%)	43,800	(35,044)	(80.01%)
21	660.1-.8	*Advertising Expense*	1,519	10,398	8,879	584.55%	1,790	8,608	480.79%
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	168,974	174,547	5,573	3.30%	198,649	(24,102)	(12.13%)
23	667.1-.8	Reg. Comm. Exp. - Other	0	34,187	34,187	100.00%	0	34,187	100.00%
24	670.1-.8	Bad Debt Expense	81,100	46,958	(34,142)	(42.10%)	95,412	(48,454)	(50.78%)
25	675.1-.8	Miscellaneous Expenses	389,583	632,824	243,241	62.44%	457,910	174,914	38.20%
26	**TOTAL WATER O & M EXPENSES**		6,506,976	8,805,524	2,298,548	35.32%	7,820,447	985,077	12.60%
27	**TOTAL (LESS ACCTS 666 & 667)**		6,338,002	8,596,790	2,258,788	35.64%			
28	**Average # of Customers**		51,544	55,690	4,146	8.04%			
29	**Consumer Price Index - U (2)**		136.2	148.3	12.1	8.88%			
30	**COMPOUND MULTIPLIER** [(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]					17.64%			

NOTES:
(1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.
(2) Consumer Price Indexes are weighted average indexed for Prior Test Year and Historic Test Year.
(3) O&M Expense Guideline and Amount of 1994 Deviation from Guideline are totals of expenses at the individual plant level.
(4) Various test years at the summary levels.

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1994
SUMMARY OF DIRECT EXPENSES (6XX.1 - 6xx.6)

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/91	(3) Historic Year Ended 12/31/94	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	(6) O & M Expense Guideline 12/31/94 (3)	(7) (3 - 6) 1994 Deviation From Guideline Amount (3)	(8) (7 / 6) 1994 Deviation From Guideline %
1	601.1-.6 Salaries & Wages - Employees	1,226,222	1,540,046	313,824	25.59%	1,512,173	27,873	1.84%
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0.00%
3	604.1-.6 Employee Pensions & Benefits (1)	232,569	369,154	136,585	58.73%	288,595	82,559	28.81%
4	610.1-.6 Purchased Water	295,614	521,331	225,717	76.36%	335,868	185,463	55.22%
5	615.1-.6 Purchased Power	778,622	799,172	20,550	2.64%	956,860	(157,688)	(16.48%)
6	616.1-.6 Fuel for Power Production	3,238	13,299	10,061	310.72%	3,931	9,368	238.31%
7	618.1-.6 Chemicals	114,440	176,911	62,471	54.59%	150,336	26,575	17.68%
8	620.1-.6 Materials & Supplies	299,789	663,690	363,901	121.39%	375,721	287,969	76.64%
9	631.1-.6 Contractual Services - Eng.	594	0	(594)	(100.00%)	631	(631)	(100.00%)
10	632.1-.6 Contractual Services - Acct.	0	0	0	0.00%	0	0	0.00%
11	633.1-.6 Contractual Services - Legal	0	0	0	0.00%	0	0	0.00%
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0.00%
13	635.1-.6 Contractual Services - Other	137,124	286,913	149,789	109.24%	171,918	114,995	66.89%
14	641.1-.6 Rental of Real Building/Real Property	519	1,531	1,012	194.99%	657	874	133.03%
15	642.1-.6 Rental of Equipment	3,760	8,336	4,576	121.70%	4,664	3,672	78.73%
16	650.1-.6 Transportation Expense	119,757	179,589	59,832	49.96%	149,820	29,769	19.87%
17	656.1-.6 Insurance - Vehicle	0	0	0	0.00%	0	0	0.00%
18	657.1-.6 Insurance - General Liability	0	0	0	0.00%	0	0	0.00%
19	658.1-.6 Insurance - Workman's Comp	41,043	27,407	(13,636)	(33.22%)	50,581	(23,174)	(45.82%)
20	659.1-.6 Insurance - Other	146	0	(146)	(100.00%)	173	(173)	(100.00%)
21	660.1-.6 Advertising Expense	0	0	0	0.00%	0	0	0.00%
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	0	0	0.00%
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0.00%	0	0	0.00%
24	670.1-.6 Bad Debt Expense	0	0	0	0.00%	0	0	0.00%
25	675.1-.6 Miscellaneous Expenses	7,631	96,386	88,755	1163.08%	9,200	87,186	947.67%
26	**TOTAL WATER O & M EXPENSES**	3,261,068	4,683,765	1,422,697	43.63%	4,009,128	674,637	16.83%
27	**TOTAL (LESS ACCTS 666 & 667)**	3,261,068	4,683,765	1,422,697	43.63%			
28	**Average # of Customers**	51,544	55,690	4,146	8.04%			
29	**Consumer Price Index - U (2)**	136.2	148.3	12.1	8.88%			
30	**COMPOUND MULTIPLIER**				17.64%			

[(1+% difference in Avg # of Customers)(1+% difference in CPI(U)-1]

NOTES:
(1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.
(2) Consumer Price Indexes are weighted average indexed for Prior Test Year and Historic Test Year.
(3) O&M Expense Guideline and Amount of 1994 Deviation from Guideline are totals of expenses at the individual plant level.
(4) Various test years at the summary levels.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1994
SUMMARY OF CUSTOMER ACCOUNTS EXPENSE (6XX.7)

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

Line No.	Account No. and Name		(1)	(2) Prior Test Year Ended 12/31/91	(3) Historic Year Ended 12/31/94	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	(6) O & M Expense Guideline 12/31/94 (3)	(7) (3 - 6) 1994 Deviation From Guideline Amount (3)	(8) (7 / 6) 1994 Deviation From Guideline %
1	601.7	Salaries & Wages - Employees		426,494	618,396	191,902	45.00%	501,092	117,304	23.41%
2	603.7	Salaries & Wages - Officers, Etc.		0	0	0	0.00%	0	0	0.00%
3	604.7	Employee Pensions & Benefits (1)		76,087	148,229	72,142	94.82%	89,396	58,833	65.81%
4	610.7	Purchased Water		0	0	0	0.00%	0	0	0.00%
5	615.7	Purchased Power		1,604	2,356	752	46.88%	1,879	477	25.39%
6	616.7	Fuel for Power Production		0	0	0	0.00%	0	0	0.00%
7	618.7	Chemicals		0	0	0	0.00%	0	0	0.00%
8	620.7	Materials & Supplies		9,639	36,987	27,348	283.72%	11,319	25,668	226.77%
9	631.7	Contractual Services - Eng.		0	0	0	0.00%	0	0	0.00%
10	632.7	Contractual Services - Acct.		0	0	0	0.00%	0	0	0.00%
11	633.7	Contractual Services - Legal		0	0	0	0.00%	0	0	0.00%
12	634.7	Contractual Services - Mgmt Fees		0	0	0	0.00%	0	0	0.00%
13	635.7	Contractual Services - Other		13	0	(13)	(100.00%)	14	(14)	(100.00%)
14	641.7	Rental of Real Building/Real Property		0	5,377	5,377	100.00%	0	5,377	100.00%
15	642.7	Rental of Equipment		0	129	129	100.00%	0	129	100.00%
16	650.7	Transportation Expense		2,933	15,081	12,148	414.18%	3,438	11,643	338.66%
17	656.7	Insurance - Vehicle		0	0	0	0.00%	0	0	0.00%
18	657.7	Insurance - General Liability		0	0	0	0.00%	0	0	0.00%
19	658.7	Insurance - Workman's Comp		13,181	11,007	(2,174)	(16.49%)	15,492	(4,485)	(28.95%)
20	659.7	Insurance - Other		0	0	0	0.00%	0	0	0.00%
21	660.7	Advertising Expense		0	0	0	0.00%	0	0	0.00%
22	666.7	Reg. Comm. Exp. - Rate Case Amort.		0	0	0	0.00%	0	0	0.00%
23	667.7	Reg. Comm. Exp. - Other		0	0	0	0.00%	0	0	0.00%
24	670.7	Bad Debt Expense		81,100	46,958	(34,142)	(42.10%)	95,412	(48,454)	(50.78%)
25	675.7	Miscellaneous Expenses		2,905	44,096	41,191	1417.93%	3,405	40,691	1195.04%
26	**TOTAL WATER O & M EXPENSES**			613,956	928,617	314,660	51.25%	721,447	207,169	28.72%
27	**TOTAL (LESS ACCTS 666 & 667)**			613,956	928,617	314,660	51.25%			
28	**Average # of Customers**			51,544	55,690	4,146	8.04%			
29	**Consumer Price Index - U (2)**			135.2	148.3	13.1	9.69%			
30	**COMPOUND MULTIPLIER**						18.51%			

[(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]

NOTES:
(1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.
(2) Consumer Price Indexes are weighted average indexed for Prior Test Year and Historic Test Year.
(3) O&M Expense Guideline and Amount of 1994 Deviation from Guideline are totals of expenses at the individual plant level.
(4) Various test years at the summary levels.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINES - 1994
SUMMARY OF ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

Line No.		(1) Account No. and Name	(2) Prior Test Year Ended 12/31/91	(3) Historic Year Ended 12/31/94	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	(6) O & M Expense Guideline 12/31/94 (3)	(7) (3 - 6) 1994 Deviation From Guideline Amount (3)	(8) (7 / 6) 1994 Deviation From Guideline %
1	601.8	Salaries & Wages - Employees	1,174,058	1,485,156	311,098	26.50%	1,379,156	106,000	7.69%
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0.00%
3	604.8	Employee Pensions & Benefits (1)	429,321	355,992	(73,329)	(17.08%)	504,963	(148,971)	(29.50%)
4	610.8	Purchased Water	0	0	0	0.00%	0	0	0.00%
5	615.8	Purchased Power	19,220	24,571	5,351	27.84%	22,584	1,987	8.80%
6	616.8	Fuel for Power Production	0	0	0	0.00%	0	0	0.00%
7	618.8	Chemicals	0	0	0	0.00%	0	0	0.00%
8	620.8	Materials & Supplies	96,490	77,355	(19,135)	(19.83%)	113,361	(36,006)	(31.76%)
9	631.8	Contractual Services - Eng.	176	0	(176)	(100.00%)	203	(203)	(100.00%)
10	632.8	Contractual Services - Acct.	92,434	64,242	(28,192)	(30.50%)	108,595	(44,353)	(40.84%)
11	633.8	Contractual Services - Legal	30,781	50,929	20,148	65.46%	36,182	14,747	40.76%
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0.00%
13	635.8	Contractual Services - Other	8,339	177,393	169,054	2027.27%	6,973	170,420	2444.00%
14	641.8	Rental of Real Building/Real Property	25,720	50,091	24,371	94.76%	30,218	19,873	65.77%
15	642.8	Rental of Equipment	695	3,408	2,713	390.36%	807	2,601	322.30%
16	650.8	Transportation Expense	765	18,685	17,920	2342.48%	892	17,793	1994.73%
17	656.8	Insurance - Vehicle	61,175	42,170	(19,005)	(31.07%)	71,880	(29,710)	(41.33%)
18	657.8	Insurance - General Liability	67,618	96,483	28,865	42.69%	79,440	17,043	21.45%
19	658.8	Insurance - Workman's Comp	38,499	26,436	(12,063)	(31.33%)	45,231	(18,795)	(41.55%)
20	659.8	Insurance - Other	37,129	8,757	(28,372)	(76.41%)	43,626	(34,869)	(79.93%)
21	660.8	Advertising Expense	1,519	10,398	8,879	584.53%	1,790	8,608	480.89%
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	168,974	174,547	5,573	3.30%	198,649	(24,102)	(12.13%)
23	667.8	Reg. Comm. Exp. - Other	0	34,187	34,187	100.00%	0	34,187	100.00%
24	670.8	Bad Debt Expense	0	0	0	0.00%	0	0	0.00%
25	675.8	Miscellaneous Expenses	379,042	492,342	113,300	29.89%	445,297	47,045	10.56%
26		**TOTAL WATER O & M EXPENSES**	2,631,955	3,193,141	561,187	21.32%	3,089,847	103,295	3.34%
27		**TOTAL (LESS ACCTS 666 & 667)**	2,462,981	2,984,407	521,427	21.17%			
28		**Average # of Customers**	51,544	55,690	4,146	8.04%			
29		**Consumer Price Index - U (2)**	136.2	148.3	12.1	8.88%			
30		**COMPOUND MULTIPLIER** [(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]				17.64%			

NOTES:
(1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.
(2) Consumer Price Indexes are weighted average Indexed for Prior Test Year and Historic Test Year.
(3) O&M Expense Guideline and Amount of 1994 Deviation from Guideline are totals of expenses at the individual plant level.
(4) Various test years at the summary levels.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1994
EXPLANATION OF DEVIATIONS FROM GUIDELINE

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide an explanation of deviations as shown on previous pages.

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

Line No.	(1) Account No. and Name	(2) 1994 Deviation from Guideline Amount	(3) 1994 Deviation from Guideline %	(4) Explanation
1	601.1-.8 Salaries & Wages - Employees	251,192	7.40%	
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0.00%	
3	604.1-.8 Employee Pensions & Benefits	(7,572)	(0.86%)	
4	610.1-.8 Purchased Water	185,463	55.22%	
5	615.1-.8 Purchased Power	(155,242)	(15.82%)	
6	616.1-.8 Fuel for Power Production	9,368	238.31%	
7	618.1-.8 Chemicals	26,575	17.68%	
8	620.1-.8 Materials & Supplies	277,626	55.48%	
9	631.1-.8 Contractual Services - Eng.	(836)	(100.00%)	
10	632.1-.8 Contractual Services - Acct.	(44,353)	(40.84%)	
11	633.1-.8 Contractual Services - Legal	14,748	40.76%	
12	634.1-.8 Contractual Services - Mgmt Fees	0	0.00%	
13	635.1-.8 Contractual Services - Other	285,398	159.52%	(A detailed explanation of the deviations from the
14	641.1-.8 Rental of Real Building/Real Property	26,123	84.61%	1994 O & M Expense Guidelines is contained in Volume II)
15	642.1-.8 Rental of Equipment	6,402	117.01%	
16	650.1-.8 Transportation Expense	59,190	38.39%	
17	656.1-.8 Insurance - Vehicle	(29,711)	(41.33%)	
18	657.1-.8 Insurance - General Liability	17,043	21.45%	
19	658.1-.8 Insurance - Workman's Comp	(46,447)	(41.73%)	
20	659.1-.8 Insurance - Other	(35,044)	(80.01%)	
21	660.1-.8 Advertising Expense	8,608	480.79%	
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	(24,102)	(12.13%)	
23	667.1-.8 Reg. Comm. Exp. - Other	34,187	100.00%	
24	670.1-.8 Bad Debt Expense	(48,454)	(50.78%)	
25	675.1-.8 Miscellaneous Expenses	174,914	38.20%	
	TOTAL WATER O&M EXPENSE DEVIATION FROM GUIDELINE	985,077	12.60%	

5/31/95 8:27 AM B07W5.XLS

Note: May not cross foot due to rounding.

CONTRACTUAL SERVICES - 1994

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

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

ANALYSIS OF RATE CASE EXPENSE - 1994

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	See Volume II, Allocation of 1994 Rate Case Expense for details.				
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)	(B)	
15	Amortization of Rate Case Expense:		Total		
16			FPSC Filed	Water	
17					
18	*Prior Unamortized Rate Case Expense*				
19	Charlotte	N/A	13,699		
20	Pine Ridge AFPI	N/A	2,651		
21	Marco Island	Docket No. 920655-WS	189,290		
22	Charlotte-Deep Creek	N/A	7,073		
23	GIGA	Docket No. 920199-WS	1,125,921		
24	Lehigh	Docket No. 911188-WS	165,764		
25			1,504,398		
26					
27					
28					
29					
30	Current Rate Case Expense (Annual Amortization)		$377,353	$174,547	
31					
32	Method of Allocation Between Plants:				
33	Average Number of Customers (Plant specific)				
34	See Volume II, Allocation of 1994 Rate Case Expense for details.				

Note: May not cross foot due to rounding.

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS - 1994
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

Maintenance projects greater than 2% of test year revenues per system

Line No.	(1) Date	(2) Description	(3) Total Water Cost	(4) How often to repeat
1	See Volume II for detailed support.			

Note: May not cross foot due to rounding.

ALLOCATION OF EXPENSES - 1994

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

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

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

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

A-SCHEDULES (RATE BASE):

Allocated Items	Allocation Basis	Recap Schedules
(A) Deferred Taxes	Avg Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-1 (W)
(B) General Plant	Average No. of Customers (Total Company)	A-5 (W)
(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W)
(D) Unfunded OPEBs	Average No. of Customers (Total Company)	A-1 (W)

B-SCHEDULES (INCOME STATEMENT):

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

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1994
SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
			DEPRECIATION RATE		1994 DEPRECIATION EXPENSE			USED & USEFUL DEPRECIATION EXPENSE		
Line No.	Account No. and Name	1994 Avg. Adj. PIS	Life	Rate (%)	Per Books	Utility Adjustment	Adjusted Depreciation Expense	Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful Depreciation Exp.
1	**INTANGIBLE PLANT**									
2	301.1 Organization	53,362	40	2.50%	1,335	0	1,335	0.00%	0	1,335
3	302.1 Franchise	255,213	40	2.50%	6,378	0	6,378	0.00%	0	6,378
4	339.1 Other Plant & Misc.	91,218	25	4.00%	3,646	0	3,646	0.00%	0	3,646
5	**SOURCE OF SUPPLY & PUMPING**									
6	303.2 Land & Land Rights	445,514	NA	NA	0	0	0	0.00%	0	0
7	304.2 Structures & Improvements	1,786,140	33	3.03%	54,121	0	54,121	11.51%	6,229	47,892
8	305.2 Collect. & Impound.	218,493	50	2.00%	4,366	0	4,366	12.62%	551	3,815
9	306.2 Lake, River & Other	0	NA	NA	0	0	0	0.00%	0	0
10	307.2 Wells & Springs	2,808,245	30	3.33%	93,516	0	93,516	13.56%	12,681	80,835
11	308.2 Infiltration Galleries	0	NA	NA	0	0	0	0.00%	0	0
12	309.2 Supply Mains	1,740,763	35	2.86%	49,785	0	49,785	10.03%	4,991	44,794
13	310.2 Power Generation Equpi.	1,551,331	20	5.00%	77,566	0	77,566	0.00%	0	77,566
14	311.2 Pumping Equipment	5,164,384	20	5.00%	258,224	0	258,224	11.64%	30,053	228,171
15	339.2 Other Plant & Misc.	70,258	25	4.00%	2,810	0	2,810	0.00%	0	2,810
16	**WATER TREATMENT PLANT**									
17	303.3 Land & Land Rights	257,453	NA	NA	0	0	0	0.00%	0	0
18	304.3 Structures & Improvements	1,363,489	33	3.03%	41,315	0	41,315	3.35%	1,382	39,933
19	320.3 Water Treatment Equip.	4,612,920	22	4.55%	209,886	0	209,886	12.52%	26,276	183,610
20	321.3 Permeators	3,644	5	20.00%	729	0	729	0.00%	0	729
21	339.3 Other Plant & Misc.	57,448	25	4.00%	2,298	0	2,298	0.00%	0	2,298
22	**TRANSMISSION & DISTRIBUTION**									
23	303.4 Land & Land Rights	57,859	NA	NA	0	0	0	0.00%	0	0
24	304.4 Structures & Improvements	62,365	33	3.03%	1,890	0	1,890	0.00%	0	1,890
25	330.4 Distr. Reservoirs	4,207,058	37	2.70%	113,593	0	113,593	3.20%	3,634	109,959
26	331.4 Transmission & Distribution	38,269,547	43	2.33%	891,682	0	891,682	43.54%	388,243	503,439
27	333.4 Services	6,062,848	40	2.50%	151,569	0	151,569	0.00%	0	151,569
28	334.4 Meters & Meter Installation	4,337,373	20	5.00%	216,871	0	216,871	0.00%	0	216,871
29	335.4 Hydrants	1,654,141	45	2.22%	36,719	0	36,719	0.00%	0	36,719
30	339.4 Other Plant & Misc.	116,644	25	4.00%	4,663	0	4,663	0.00%	0	4,663
31	**GENERAL PLANT**									
32	303.5 Land & Land Rights	177,032	NA	NA	0	0	0	0.00%	0	0
33	304.5 Structures & Improvements	1,516,626	40	2.50%	37,918	0	37,918	0.00%	0	37,918
34	340.5 Office Furniture & Equipment	906,131	15	6.67%	60,436	0	60,436	0.00%	0	60,436
35	340.51 Computer Equipment	1,942,142	6	16.67%	323,753	0	323,753	0.00%	0	323,753
36	341.5 Transportation Equipment	1,392,144	6	16.67%	232,071	0	232,071	0.00%	0	232,071
37	342.5 Stores Equipment	12,651	18	5.56%	700	0	700	0.00%	0	700
38	343.5 Tools, Shop & Garage	478,163	16	6.25%	29,885	0	29,885	0.00%	0	29,885
39	344.5 Laboratory Equipment	109,567	15	6.67%	7,311	0	7,311	0.00%	0	7,311
40	345.5 Power Operated Equipment	486,998	12	8.33%	40,566	0	40,566	0.00%	0	40,566
41	346.5 Communication Equipment	207,118	10	10.00%	20,719	0	20,719	0.00%	0	20,719
42	347.5 Miscellaneous Equipment	99,672	15	6.67%	6,649	0	6,649	0.00%	0	6,649
43	348.5 Other Tangible Plant	3,570	10	10.00%	362	0	362	0.00%	0	362
44	**INTANGIBLE PLANT**	399,793		2.84%	11,359	0	11,359	0.00%	0	11,359
45	**SUPPLY & PUMPING**	13,785,128		3.92%	540,388	0	540,388	10.09%	54,505	485,883
46	**WATER TREATMENT PLANT**	6,294,954		4.04%	254,228	0	254,228	10.88%	27,658	226,570
47	**TRANSMISSION & DISTRIBUTION**	54,767,835		2.59%	1,416,987	0	1,416,987	27.66%	391,877	1,025,110
48	**GENERAL PLANT**	7,331,814		10.37%	760,370	0	760,370	0.00%	0	760,370
49	**TOTAL DEPRECIATION EXPENSE**	82,579,524		3.61%	2,983,332	0	2,983,332	15.89%	474,040	2,509,292
50	**LESS: AMORTIZATION OF CIAC**				(844,084)	0	(844,084)		(38,930)	(805,154)
51	**NET DEPRECIATION EXPENSE - WATER**				2,139,248	0	2,139,248		435,110	1,704,136

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

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

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1994
CIAC AMORTIZATION EXPENSE

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				1994 CIAC AMORTIZATION EXPENSE			1994 USED & USEFUL CIAC AMORTIZATION EXPENSE		
Line No.	WATER CIAC Classifications	1994 Avg. Adj. CIAC Balance	CIAC Amort. Composite Rate	Per Books	Utility Adjustment	Utility Adjusted CIAC Amort.	Composite Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful CIAC Amort.
1	Plant Capacity Fees	2,720,857	3.76%	102,281	0	102,281	2.18%	2,233	100,048
2	Line/Main Extension Fees	7,875,377	2.33%	183,827	0	183,827	2.18%	4,009	179,818
3	Meter Installation Fees	5,239,401	5.00%	261,973	0	261,973	0.00%	0	261,973
4	Contributed Lines	6,923,951	2.34%	161,697	0	161,697	14.75%	23,858	137,839
5	Contributed Property Other Than Lines	1,837,053	3.23%	59,421	0	59,421	14.86%	8,830	50,591
6	Service Installation Fees	2,995,540	2.50%	74,885	0	74,885	0.00%	0	74,885
7	**TOTAL WATER CIAC AMORT. EXP.**	27,592,179		844,084	0	844,084		38,930	805,154

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

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

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1994
COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1994 COMPOSITE CIAC AMORTIZATION RATE Average Adjusted UPIS	(3) Average Adjusted Dep. Exp.	(4) Composite CIAC Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	1,786,140	54,121	3.03%
3	305.2 Collecting & Impounding reservoirs	218,493	4,366	2.00%
4	306.2 Lake, River & Other Intakes	0	0	0.00%
5	307.2 Wells & Springs	2,808,245	93,516	3.33%
6	308.2 Infiltration Galleries & Tunnels	0	0	0.00%
7	309.2 Supply Mains	1,740,763	49,785	2.86%
8	310.2 Power Generation Equipment	1,551,331	77,566	5.00%
9	311.2 Pumping Equipment	5,164,384	258,224	5.00%
10	339.2 Other Plant & Miscellaneous	70,258	2,810	4.00%
11	304.3 Structures & Improvements	1,363,489	41,315	3.03%
12	320.3 Water Treatment Equipment	4,612,920	209,886	4.55%
13	321.3 Permeators	3,644	729	20.01%
14	339.3 Other Plant & Miscellaneous	57,448	2,298	4.00%
15	330.4 Distribution Reservoirs	4,207,058	113,593	2.70%
16	**COMPOSITE RATE**	23,584,173	908,209	3.85%
17	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
18	304.4 Structures & Improvements	62,365	1,890	3.03%
19	331.4 Transmission & Distribution	38,269,547	891,682	2.33%
20	335.4 Hydrants	1,654,141	36,719	2.22%
21	339.4 Other Plant & Miscellaneous	116,644	4,663	4.00%
22	**COMPOSITE RATE**	40,102,697	934,954	2.33%
23	**METER INSTALLATION FEES:**			
24	334.4 Meters & Meter Installation	4,337,373	216,871	5.00%
25	**COMPOSITE RATE**	4,337,373	216,871	5.00%
26	**SERVICE INSTALLATION FEES:**			
27	333.4 Services	6,062,848	151,569	2.50%
28	**COMPOSITE RATE**	6,062,848	151,569	2.50%
29	**OTHERS: (Weighted Average of Above Rates):**			
30	Plant Capacity Fees (Line 16)	23,584,173	908,209	3.85%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	40,102,697	934,954	2.33%
32	Meter Installation Fees (Line 25)	4,337,373	216,871	5.00%
33	Service Installation Fees (Line 28)	6,062,848	151,569	2.50%
34	**COMPOSITE RATE**	74,087,091	2,211,603	2.99%

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

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1994
UNDER PRESENT INCOME

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)
		1994 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	524,901	16,241	541,142	B-4(W)	
2	**PAYROLL TAXES: (7.37%)**	268,533	0	268,533	B-5(W)	
3	(Adjustments)	0	0	0		
4		0	0	0		
5		0	0	0		
6	**TOTAL PAYROLL TAXES**	268,533	0	268,533		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	799,220	0	799,220		
8	Non-used & Useful Property Tax Add-back (1)	0	230,173	230,173		
9	Adjusted Real Estate & Personal Property Tax	799,220	230,173	1,029,393		
10	Non-used & Useful Percent (2)			34.11%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(351,085)	(351,085)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	799,220	(120,912)	678,308		
13	**OTHER:**	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	**TOTAL OTHER**	0	0	0		
19	**TOTAL TAXES OTHER (PRESENT INCOME)**	1,592,655	(104,671)	1,487,984		B-1(W)1/3,2/3

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

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

SCHEDULE OF WATER INCOME TAXES - 1994
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: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

	(1)	(2)	(3)	(4)	(5)
		1994 INCOME TAXES			
Line No.	ITEM	Per Books	Utility Test Year Adjustments	Adjusted Test Year	Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	11,664,475	360,911	12,025,386	B-4(W)
3	Less:				
4	O & M Expenses	8,781,137	24,387	8,805,524	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	1,704,138	0	1,704,138	B-13(W)
6	Amortization	(685)	0	(685)	B-18(W), A-21(W)
7	Taxes Other Than Income	1,592,655	(104,671)	1,487,984	B-15(W)
8	Pre-Tax Operating Expenses	12,077,245	(80,284)	11,996,961	
9	**PRE-TAX OPERATING INCOME**	(412,770)	441,195	28,425	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(412,770)	441,195	28,425	
12	Less:				
13	Interest Expense:				
14	Rate Base	28,832,605	(337,045)	28,495,560	A-1(W)
15	Weighted Average Cost of Debt	5.18%	5.18%	5.18%	D-1(W)
16	Total Interest Expense	1,493,529	(17,459)	1,476,070	C-3
17	Net Taxable Income (L11 - L16)	(1,906,299)	458,654	(1,447,645)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	(735,355)	176,926	(558,429)	
20	Less:				
21	Parent Debt Adjustment	115,439	0	115,439	C-1(W)
22	Investment Tax Credit	22,250	0	22,250	C-7(W)
23	**TOTAL INCOME TAXES**	(873,043)	176,926	(696,117)	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1994

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)
		ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Average Adjusted Acquisition Adjustment Balance	(64,578)				
2	Last Authorized Amortization Rate	N/A				
3	Total Amortization Expense	(635)	0	(635)		A-20 (W)
4	Non-Used & Useful Amort. Exp.	(50)	0	(50)	From Below	
5	**NET AMORTIZATION EXPENSE**	(685)	0	(685)		B-1 (W)

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

		1994 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Adjusted Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
6	Total Amortization Expense	(635)	0	(635)	From Above	
7	Composite Non-Used & Useful Depreciation Rate (%) (1)	(7.87%)	0.00%	(7.87%)	B-13 (W)	
8	**NON-USED & USEFUL AMORT. EXP.**	(50)	0	(50)		To Above

NOTE:
(1) Non-Used and Useful percent is calculated at the plant level.

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SCHEDULE OF WATER RATE BASE - 1994
SUMMARY

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

	(1)	(2)	(3)	(4)	(5)
		1994 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	54,370,603	0	54,370,603	A-5 (W)
2	Utility Land & Land Rights	2,691,871	0	2,691,871	A-5 (W)
3	Non-Used and Useful	(2,185,481)	0	(2,185,481)	A-7 (W)
4	*Construction Work in Progress*	0	0	0	---
5	Accumulated Depreciation	(13,697,466)	0	(13,697,466)	A-9 (W)
6	CIAC	(9,934,911)	0	(9,934,911)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	(121,121)	(121,121)	A-12 (W)
8	Accumulated Amortization of CIAC	2,477,136	0	2,477,136	A-14 (W)
9	Acquisition Adjustments	0	0	0	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (W)
11	Advances for Construction	(514,161)	0	(514,161)	A-16 (W)
12	Unfunded Post-Retirement Benefits	(62,740)	0	(62,740)	Vol. II
13	Deferred Taxes	1,300,458	0	1,300,458	C-6 (W)
14	Working Capital Allowance	647,864	0	647,864	A-17 (W)
15	Other	1,321,489	0	1,321,489	A-21(W)
16	**TOTAL WATER RATE BASE**	36,414,662	(121,121)	36,293,541	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1994

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**A. UTILITY PLANT IN SERVICE:**			A-5 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6				
7		0	0	
8	**B. UTILITY LAND & LAND RIGHTS:**			A-5 (W)
9	1.	0	0	
10				
11	2.	0	0	
12				
13				
14		0	0	
15	**C. NON-USED AND USEFUL:**			A-7 (W)
16	1.	0	0	
17				
18	2.	0	0	
19				
20				
21		0	0	
22	**D. CONSTRUCTION WORK IN PROGRESS:**			
23	1.	0	0	
24				
25	2.	0	0	
26				
27				
28		0	0	
29	**E. ACCUMULATED DEPRECIATION:**			A-9 (W)
30	1.	0	0	
31				
32	2.	0	0	
33				
34				
35		0	0	
36	**F. CIAC:**			A-12 (W)
37	1. FPSC Margin Reserve	(242,240)	(121,121)	
38				
39	2.	0	0	
40				
41				
42		(242,240)	(121,121)	
43				
44	**SUBTOTAL**	(242,240)	(121,121)	

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1994

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**G. ACCUMULATED AMORTIZATION OF CIAC**			A-14 (W)
2	1.	0	0	
3				
4	2.	0	0	
5		0	0	
6				
7	**H. ACQUISITION ADJUSTMENT**			A-20 (W)
8	1.	0	0	
9				
10	2.	0	0	
11		0	0	
12				
13	**I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS**			A-20 (W)
14	1.	0	0	
15				
16	2.	0	0	
17		0	0	
18				
19	**J. ADVANCES FOR CONSTRUCTION**			A-16 (W)
20	1.	0	0	
21				
22	2.	0	0	
23		0	0	
24				
25	**K. DEFERRED TAXES**			C-6 (W)
26	1.	0	0	
27				
28	2.	0	0	
29		0	0	
30				
31	**L. WORKING CAPITAL ALLOWANCE**			A-17 (W)
32	1.	0	0	
33				
34	2.	0	0	
35		0	0	
36				
37	**M. OTHER**			A-21 (W)
38	1.	0	0	
39				
40	2.	0	0	
41		0	0	
42				
43				
44	**TOTAL WATER RATE BASE ADJUSTMENTS**	(242,240)	(121,121)	

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

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

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

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Note: May not cross foot due to rounding

SCHEDULE OF WATER PLANT IN SERVICE - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Description		(2) Water Plant In Service Year-End Balances
1	**12/31/90 Balance**		1,131,173
2	**Balance per order 12/31/90 (Deep Creek) and 09/30/91 (Lehigh)**		13,823,554
3	Utility Adjustments to ordered balance (1)		0
4	1991 Additions		73,289
5	1991 Retirements		19,404
6	1991 Adjustments		0
7	1991 Net Additions		53,885
8	**12/31/91 Balance**		15,008,612
9	**Balance per order 04/30/92 (Marco Island)**		34,073,277
10	Utility Adjustments to ordered balance (1)		22,454
11	1992 Additions		731,117
12	1992 Retirements		10,809
13	1992 Adjustments		0
14	1992 Net Additions		720,307
15	**12/31/92 Balance**		49,824,650
16	**Balance per order 12/31/92**		0
17	Utility Adjustments to ordered balance (1)		0
18	1993 Additions		1,761,853
19	1993 Retirements		100,818
20	1993 Adjustments	General Plant Allocation True-up	1,061,711
21	1993 Net Additions		2,722,747
22	**12/31/93 Balance**		52,547,397
23	**Balance per order 12/31/93**		0
24	Utility Adjustments to ordered balance (1)		0
25	1994 Additions		9,111,716
26	1994 Retirements		81,572
27	1994 Adjustments		0
28	1994 Net Additions		9,030,144
29	**12/31/94 Balance**		61,577,540
30	**Balance per order 12/31/94**		0
31	Utility Adjustments to ordered balance (1)		0
32	1995 Additions		0
33	1995 Retirements		0
34	1995 Adjustments		0
35	1995 Net Additions		0
36	**12/31/95 Balance**		0
37	**Balance per order 12/31/95**		0
38	Utility Adjustments to ordered balance (1)		0
39	1996 Additions		0
40	1996 Retirements		0
41	1996 Adjustments		0
42	1996 Net Additions		0
43	**12/31/96 Balance**		0

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

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1994
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/93	(3) Net Additions 12/31/93 - 12/31/94 Gross	(4) Retirements	(5) Net	(6) Balance Per Books 12/31/94	(7) Utility Adjustments	(8) Adjusted Balance 12/31/94	(9) Balance Per Books	(10) Utility Adjustments	(11) Adjusted Utility Balance
			1994 PLANT IN SERVICE						1994 AVERAGE BALANCE		
1	**INTANGIBLE PLANT**										
2	301.1 Organization	49,112	0	0	0	49,112	0	49,112	49,112	0	49,112
3	302.1 Franchises	16,566	0	0	0	16,566	0	16,566	16,566	0	16,566
4	339.1 Other Plant & Miscellaneous	142	0	0	0	142	0	142	142	0	142
5	**SOURCE OF SUPPLY & PUMPING**										
6	303.2 Land & Land Rights	380,520	4,400,081	0	4,400,081	4,780,601	0	4,780,601	2,580,561	0	2,580,561
7	304.2 Structures & Improvements	787,345	9,272	0	9,272	796,617	0	796,617	791,981	0	791,981
8	305.2 Collecting & Impounding reservoirs	219,466	0	0	0	219,466	0	219,466	219,466	0	219,466
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	890,048	5,822	0	5,822	895,870	0	895,870	892,959	0	892,959
11	308.2 Infiltration Galleries & Tunnels	264,911	0	0	0	264,911	0	264,911	264,911	0	264,911
12	309.2 Supply Mains	5,857,340	26,037	0	26,037	5,883,377	0	5,883,377	5,870,359	0	5,870,359
13	310.2 Power Generation Equipment	298,249	14,626	0	14,626	312,875	0	312,875	305,562	0	305,562
14	311.2 Pumping Equipment	3,991,650	92,442	0	92,442	4,084,092	0	4,084,092	4,037,870	0	4,037,870
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**										
17	303.3 Land & Land Rights	52,374	0	0	0	52,374	0	52,374	52,374	0	52,374
18	304.3 Structures & Improvements	3,896,616	54,031	(681)	53,150	3,949,766	0	3,949,766	3,923,191	0	3,923,191
19	320.3 Water Treatment Equipment	11,139,144	1,884,824	0	1,884,824	13,023,968	0	13,023,968	12,081,556	0	12,081,556
20	321.3 Permeators	1,516,170	13,917	0	13,917	1,530,087	0	1,530,087	1,523,128	0	1,523,128
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**										
23	303.4 Land & Land Rights	1,503	0	0	0	1,503	0	1,503	1,503	0	1,503
24	304.4 Structures & Improvements	88,812	0	0	0	88,812	0	88,812	88,812	0	88,812
25	330.4 Distribution Reservoirs	2,084,312	280,653	0	280,653	2,364,965	0	2,364,965	2,224,638	0	2,224,638
26	331.4 Transmission & Distribution	13,867,280	930,933	0	930,933	14,798,213	0	14,798,213	14,332,747	0	14,332,747
27	333.4 Services	2,872,114	264,009	0	264,009	3,136,123	0	3,136,123	3,004,117	0	3,004,117
28	334.4 Meters & Meter Installation	1,619,099	457,895	0	457,895	2,076,994	0	2,076,994	1,848,048	0	1,848,048
29	335.4 Hydrants	542,414	63,420	0	63,420	605,834	0	605,834	574,124	0	574,124
30	339.4 Other Plant & Miscellaneous	148	0	0	0	148	0	148	148	0	148
31	**GENERAL PLANT**										
32	303.5 Land & Land Rights	57,432	(0)	0	(0)	57,432	0	57,432	57,433	0	57,433
33	304.5 Structures & Improvements	472,025	40,589	(586)	40,003	512,028	0	512,028	492,026	0	492,026
34	340.5 Office Furniture & Equipment	275,536	37,305	(441)	36,864	312,401	0	312,401	293,969	0	293,969
35	340.51 Computer Equipment	490,485	286,793	(7,621)	279,172	769,657	0	769,657	630,072	0	630,072
36	341.5 Transportation Equipment	434,954	101,202	(67,835)	33,368	468,321	0	468,321	451,639	0	451,639
37	342.5 Stores Equipment	3,121	1,964	0	1,964	5,085	0	5,085	4,105	0	4,105
38	343.5 Tools, Shop & Garage Equipment	135,186	39,882	0	39,882	175,068	0	175,068	155,128	0	155,128
39	344.5 Laboratory Equipment	21,395	28,300	0	28,300	49,695	0	49,695	35,545	0	35,545
40	345.5 Power Operated Equipment	142,420	35,112	(3,965)	31,147	173,567	0	173,567	157,993	0	157,993
41	346.5 Communication Equipment	55,423	23,789	(244)	23,545	78,968	0	78,968	67,195	0	67,195
42	347.5 Miscellaneous Equipment	22,926	18,817	0	18,817	41,744	0	41,744	32,336	0	32,336
43	348.5 Other Tangible Plant	1,158	0	0	0	1,158	0	1,158	1,158	0	1,158
44	**INTANGIBLE PLANT**	65,820	0	0	0	65,820	0	65,820	65,820	0	65,820
45	**SUPPLY & PUMPING**	12,689,529	4,548,280	0	4,548,280	17,237,809	0	17,237,809	14,963,669	0	14,963,669
46	**WATER TREATMENT PLANT**	16,604,304	1,952,771	(681)	1,951,890	18,556,194	0	18,556,194	17,580,249	0	17,580,249
47	**TRANSMISSION & DISTRIBUTION**	21,075,682	1,996,911	0	1,996,911	23,072,593	0	23,072,593	22,074,137	0	22,074,137
48	**GENERAL PLANT**	2,112,062	613,754	(80,691)	533,063	2,645,124	0	2,645,124	2,378,599	0	2,378,599
49	**TOTAL PLANT IN SERVICE**	52,547,397	9,111,716	(81,572)	9,030,144	61,577,540	0	61,577,540	57,062,474	0	57,062,474
50	**LAND & LAND RIGHTS**	491,829	4,400,081	0	4,400,081	4,891,911	0	4,891,911	2,691,871	0	2,691,871
51	**TOTAL PIS LESS LAND**	52,055,567	4,711,635	(81,572)	4,630,063	56,685,630	0	56,685,630	54,370,603	0	54,370,603

Note: May not cross foot due to rounding

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1994
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No 950495-WS
Schedule Year Ended 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/93	(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 12/31/94	(15) Net Additions	(16) Average Balance 1994
1	**INTANGIBLE PLANT**															
2	301 1 Organization	49,112	49,112	49,112	49,112	49,112	49,112	49,112	49,112	49,112	49,112	49,112	49,112	49,112	0	49,112
3	302.1 Franchises	16,566	16,566	16,566	16,566	16,566	16,566	16,566	16,566	16,566	16,566	16,566	16,566	16,566	0	16,566
4	339.1 Other Plant & Miscellaneous	142	142	142	142	142	142	142	142	142	142	142	142	142	0	142
5	**SOURCE OF SUPPLY & PUMPING**															
6	303 2 Land & Land Rights	380,520	380,520	380,601	380,601	380,601	380,601	380,601	380,601	380,601	380,601	380,601	380,601	4,780,601	4,400,081	2,580,561
7	304.2 Structures & Improvements	787,345	787,345	788,428	788,428	788,428	788,428	788,428	791,050	791,050	791,050	791,050	791,050	796,617	9,272	791,961
8	305.2 Collecting & Impounding reservoirs	219,466	219,466	219,466	219,466	219,466	219,466	219,466	219,466	219,466	219,466	219,466	219,466	219,466	0	219,466
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	890,048	890,048	895,336	895,336	895,336	895,336	895,336	895,336	895,336	895,336	895,336	895,336	895,870	5,822	892,959
11	308.2 Infiltration Galleries & Tunnels	264,911	264,911	264,911	264,911	264,911	264,911	264,911	264,911	264,911	264,911	264,911	264,911	264,911	0	264,911
12	309.2 Supply Mains	5,857,340	5,857,340	5,873,794	5,873,794	5,873,794	5,873,794	5,882,782	5,882,782	5,882,782	5,882,782	5,882,782	5,762,513	5,983,377	26,037	5,870,359
13	310.2 Power Generation Equipment	298,249	298,249	298,249	298,249	298,249	298,249	298,249	298,249	298,249	298,249	298,249	305,008	312,875	14,626	305,562
14	311.2 Pumping Equipment	3,991,650	3,992,452	4,002,669	4,002,669	4,024,479	4,024,479	4,024,479	4,052,122	4,054,814	4,095,399	4,097,044	4,054,725	4,084,092	82,442	4,037,870
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	52,374	52,374	52,374	52,374	52,374	52,374	52,374	52,374	52,374	52,374	52,374	52,374	52,374	0	52,374
18	304.3 Structures & Improvements	3,896,616	3,896,616	3,925,293	3,925,293	3,927,912	3,927,912	3,940,913	4,032,662	4,032,662	4,035,698	4,035,698	3,950,647	3,949,766	53,150	3,923,191
19	320.3 Water Treatment Equipment	11,139,144	11,139,144	11,235,041	11,361,423	11,373,463	11,373,463	12,712,021	12,787,759	12,787,759	12,801,103	12,811,925	12,639,628	13,023,968	1,884,824	12,081,556
20	321.3 Permeators	1,516,170	1,516,170	1,530,087	1,530,087	1,530,087	1,530,087	1,530,087	1,530,087	1,530,087	1,530,087	1,530,087	1,530,087	1,530,087	13,917	1,523,128
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	1,503	1,503	1,503	1,503	1,503	1,503	1,503	1,503	1,503	1,503	1,503	1,503	1,503	0	1,503
24	304.4 Structures & Improvements	88,812	88,812	88,812	88,812	88,812	88,812	88,812	88,812	88,812	88,812	88,812	88,812	88,812	0	88,812
25	330.4 Distribution Reservoirs	2,084,312	2,084,312	2,084,312	2,084,312	2,084,312	2,084,312	2,084,312	2,349,051	2,349,051	2,349,061	2,349,061	2,349,061	2,364,965	280,653	2,224,638
26	331.4 Transmission & Distribution	13,857,280	13,868,619	13,868,619	13,868,619	13,200,207	13,200,207	13,200,207	13,972,808	14,224,030	14,249,809	14,272,324	14,262,735	14,798,213	930,933	14,332,747
27	333.4 Services	2,872,114	2,872,114	2,872,114	2,872,114	2,719,107	2,719,107	2,719,107	2,809,528	2,809,528	2,809,576	2,788,080	2,712,106	3,136,123	264,009	3,004,117
28	334.4 Meters & Meter Installation	1,619,099	1,616,958	1,616,958	1,616,958	1,616,958	1,616,958	1,616,958	1,623,375	1,623,844	1,623,844	1,623,844	1,726,480	2,076,994	457,895	1,848,048
29	335.4 Hydrants	542,414	542,414	542,414	542,414	542,414	542,414	545,143	554,777	554,777	554,777	554,777	554,777	605,834	63,420	574,124
30	339.4 Other Plant & Miscellaneous	148	148	148	148	148	148	148	148	148	148	148	148	148	0	148
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	57,432	57,432	57,432	57,432	57,432	57,432	57,432	57,432	57,432	57,432	57,432	57,432	57,432	0	57,433
33	304.5 Structures & Improvements	472,025	472,025	472,026	471,942	472,429	473,248	474,076	475,600	481,602	486,077	488,185	486,848	512,028	40,003	492,026
34	340.5 Office Furniture & Equipment	275,536	275,536	275,537	275,474	275,930	276,683	277,444	278,844	284,398	288,511	290,448	289,219	312,401	36,964	293,969
35	340.51 Computer Equipment	490,485	490,485	490,490	489,399	492,545	498,332	504,182	514,948	556,035	587,649	602,544	593,097	769,657	279,172	630,072
36	341.5 Transportation Equipment	434,954	434,954	434,956	425,247	420,816	422,858	424,923	426,722	418,375	429,531	434,767	431,454	468,321	33,358	451,639
37	342.5 Stores Equipment	3,121	3,121	3,121	3,121	3,147	3,187	3,227	3,300	3,602	3,818	3,920	3,856	5,085	1,964	4,105
38	343.5 Tools, Shop & Garage Equipment	135,186	135,186	135,187	135,187	135,714	136,518	137,333	138,830	144,947	149,344	151,415	150,101	175,068	39,882	155,126
39	344.5 Laboratory Equipment	21,395	21,395	21,396	21,396	21,770	22,341	22,918	23,981	28,322	31,441	32,911	31,979	49,695	28,300	35,545
40	345.5 Power Operated Equipment	142,420	142,420	142,420	141,853	141,980	142,689	143,405	144,723	148,597	152,457	154,291	153,134	173,567	31,147	157,993
41	346.5 Communication Equipment	55,423	55,423	55,423	55,388	55,682	56,162	56,647	57,540	61,096	63,719	64,954	64,171	78,968	23,545	67,195
42	347.5 Miscellaneous Equipment	22,926	22,926	22,927	22,927	23,176	23,555	23,939	24,646	27,532	29,606	30,584	29,964	41,744	18,817	32,336
43	348.5 Other Tangible Plant	1,158	1,158	1,158	1,158	1,158	1,158	1,158	1,158	1,158	1,158	1,158	1,158	1,158	0	1,158
44	**INTANGIBLE PLANT**	65,820	65,820	65,820	65,820	65,820	65,820	65,820	65,820	65,820	65,820	65,820	65,820	65,820	0	65,820
45	**SUPPLY & PUMPING**	12,689,529	12,690,331	12,723,454	12,723,454	12,745,264	12,745,264	12,754,252	12,764,518	12,787,209	12,827,795	12,829,440	12,673,611	17,237,809	4,548,280	14,963,669
46	**WATER TREATMENT PLANT**	16,604,304	16,604,304	16,742,795	16,869,177	16,883,835	16,883,835	18,235,395	18,402,882	18,402,882	18,418,262	18,430,083	18,372,735	18,556,194	1,951,890	17,580,249
47	**TRANSMISSION & DISTRIBUTION**	21,075,682	21,074,880	21,074,880	21,074,880	20,253,461	20,253,461	20,256,189	21,400,012	21,651,703	21,677,531	21,678,551	21,697,623	23,072,593	1,996,911	22,074,137
48	**GENERAL PLANT**	2,112,062	2,112,062	2,112,072	2,100,524	2,101,781	2,114,154	2,126,683	2,149,723	2,213,097	2,260,754	2,312,630	2,292,412	2,645,124	533,063	2,378,599
49	**TOTAL PLANT IN SERVICE**	52,547,397	52,547,397	52,719,021	52,833,855	52,050,161	52,062,544	53,438,339	54,802,955	55,120,712	55,271,161	55,316,523	55,102,201	61,577,540	9,030,144	57,062,474
50	**LAND & LAND RIGHTS**	491,829	491,829	491,911	491,911	491,911	491,911	491,911	491,911	491,911	491,911	491,911	491,911	4,891,911	4,400,081	2,691,871
51	**TOTAL PIS LESS LAND**	52,055,567	52,055,567	52,227,111	52,341,945	51,558,250	51,570,634	52,946,429	54,311,044	54,628,801	54,779,250	54,824,612	54,610,291	56,685,630	4,630,063	54,370,603

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1994
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Net Additions	(15) Average Balance 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	81	0	0	0	0	0	0	0	0	0	4,400,000	4,400,081	2,200,041
7	304.2 Structures & Improvements	0	1,083	0	0	0	0	2,622	0	0	0	0	5,567	9,272	4,636
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	5,288	0	0	0	0	0	0	0	0	0	534	5,822	2,911
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	16,454	0	0	0	8,988	0	0	0	0	(120,269)	120,864	26,037	13,019
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	6,759	7,867	14,626	7,313
14	311.2 Pumping Equipment	802	10,217	0	21,810	0	0	27,643	2,692	40,585	1,645	(42,318)	29,367	92,442	46,220
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	26,677	0	2,519	0	13,001	91,749	0	3,036	0	(95,051)	(881)	53,150	26,575
19	320.3 Water Treatment Equipment	0	95,897	126,392	12,039	0	1,338,559	75,738	0	13,344	10,822	27,703	184,340	1,884,824	942,412
20	321.3 Permeators	0	13,917	0	0	0	0	0	0	0	0	0	0	13,917	6,958
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	264,749	0	0	0	0	15,904	280,653	140,326
26	331.4 Transmission & Distribution	1,339	0	0	(668,412)	0	0	772,601	251,222	25,780	22,515	(9,589)	535,476	930,933	465,467
27	333.4 Services	0	0	0	(153,009)	0	0	93,421	0	48	(21,496)	(75,975)	424,017	264,009	132,005
28	334.4 Meters & Meter Installation	(2,141)	0	0	0	0	0	6,417	459	0	0	104,636	348,515	457,895	228,949
29	335.4 Hydrants	0	0	0	0	0	2,729	9,635	0	0	0	0	51,057	63,420	31,710
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	(0)	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)	0
33	304.5 Structures & Improvements	0	1	(84)	487	819	828	1,524	6,003	4,474	2,108	(1,337)	25,181	40,003	20,000
34	340.5 Office Furniture & Equipment	0	1	(63)	456	753	761	1,400	5,554	4,112	1,937	(1,229)	23,191	36,864	18,432
35	340.51 Computer Equipment	0	5	(1,091)	3,146	5,785	5,850	10,766	41,087	31,614	14,895	(9,447)	176,561	279,172	139,585
36	341.5 Transportation Equipment	0	2	9,758	(4,431)	2,042	2,064	3,799	(10,348)	11,156	5,256	(3,334)	36,868	33,368	16,683
37	342.5 Stores Equipment	0	0	0	26	48	49	74	301	217	102	(65)	1,236	1,964	981
38	343.5 Tools, Shop & Garage Equipment	0	1	0	528	805	813	1,497	6,118	4,396	2,071	(1,314)	24,966	39,882	19,941
39	344.5 Laboratory Equipment	0	0	0	374	571	577	1,062	4,341	3,120	1,470	(932)	17,716	28,300	14,150
40	345.5 Power Operated Equipment	0	1	(567)	727	708	716	1,318	3,874	3,871	1,824	(1,157)	20,433	31,147	15,574
41	346.5 Communication Equipment	0	0	(35)	294	460	465	893	3,556	2,622	1,236	(784)	14,797	23,545	11,773
42	347.5 Miscellaneous Equipment	0	0	0	249	380	384	706	2,887	2,074	977	(620)	11,780	18,817	9,409
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	802	33,123	0	21,810	0	8,988	30,265	2,692	40,585	1,645	(155,829)	4,564,198	4,548,280	2,274,140
46	**WATER TREATMENT PLANT**	0	136,491	126,392	14,558	0	1,351,559	167,487	0	16,379	10,822	(57,348)	183,459	1,951,890	975,945
47	**TRANSMISSION & DISTRIBUTION**	(802)	0	0	(821,419)	0	2,729	1,143,823	251,681	25,828	1,019	19,072	1,374,970	1,996,911	998,455
48	**GENERAL PLANT**	0	11	(11,548)	1,256	12,393	12,519	23,040	63,375	67,657	31,875	(20,217)	352,712	533,063	266,527
49	**TOTAL NET ADDITIONS**	0	171,624	114,844	(793,694)	12,393	1,375,795	1,364,615	317,757	150,449	45,362	(214,321)	6,475,339	9,030,144	4,515,067
50	**LAND & LAND RIGHTS**	0	81	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	4,400,000	4,400,081	2,200,041
51	**TOTAL PIS LESS LAND**	0	171,543	114,844	(793,694)	12,393	1,375,795	1,364,615	317,757	150,449	45,362	(214,321)	2,075,339	4,630,063	2,315,026

Note: May not r due to rounding

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1994
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Gross Additions	(15) Ave. Gross Additions 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	81	0	0	0	0	0	0	0	0	0	4,400,000	4,400,081	2,200,041
7	304.2 Structures & Improvements	0	1,083	0	0	0	0	2,622	0	0	0	0	5,567	9,272	4,636
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	5,288	0	0	0	0	0	0	0	0	0	534	5,822	2,911
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	16,454	0	0	0	8,988	0	0	0	0	(120,269)	120,864	26,037	13,019
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	6,759	7,867	14,626	7,313
14	311.2 Pumping Equipment	802	10,217	0	21,810	0	0	27,643	2,692	40,585	1,645	(42,316)	29,367	92,442	46,220
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	28,677	0	2,619	0	13,001	91,749	0	3,036	0	(85,051)	0	54,031	27,015
19	320.3 Water Treatment Equipment	0	95,897	126,382	12,039	0	1,336,559	75,738	0	13,344	10,822	27,703	184,340	1,884,824	942,412
20	321.3 Permeators	0	13,917	0	0	0	0	0	0	0	0	0	0	13,917	6,958
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	264,749	0	0	0	0	15,904	280,653	140,326
26	331.4 Transmission & Distribution	1,339	0	0	(668,412)	0	0	772,601	251,222	25,780	22,515	(9,589)	535,478	930,933	465,467
27	333.4 Services	0	0	0	(153,006)	0	0	90,421	0	48	(21,496)	(75,975)	424,017	264,009	132,003
28	334.4 Meters & Meter Installation	(2,141)	0	0	0	0	0	6,417	469	0	0	104,636	348,515	457,895	228,949
29	335.4 Hydrants	0	0	0	0	0	2,729	9,635	0	0	0	0	51,057	63,420	31,710
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	(0)	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)	0
33	304.5 Structures & Improvements	0	1	0	537	819	828	1,524	6,226	4,474	2,108	(1,937)	25,409	40,589	20,294
34	340.5 Office Furniture & Equipment	0	1	0	494	753	761	1,400	5,722	4,112	1,937	(1,229)	23,354	37,305	18,653
35	340.51 Computer Equipment	0	5	0	3,794	5,786	5,850	10,765	43,993	31,614	14,895	(9,447)	179,536	286,793	143,397
36	341.5 Transportation Equipment	0	2	0	1,339	2,042	2,064	3,799	15,524	11,156	5,256	(3,334)	63,354	101,202	50,602
37	342.5 Stores Equipment	0	0	0	26	40	40	74	301	217	102	(65)	1,230	1,964	981
38	343.5 Tools, Shop & Garage Equipment	0	1	0	528	805	813	1,497	6,118	4,396	2,071	(1,314)	24,966	39,882	19,941
39	344.5 Laboratory Equipment	0	0	0	374	571	577	1,062	4,341	3,120	1,470	(932)	17,716	28,300	14,150
40	345.5 Power Operated Equipment	0	1	0	465	708	716	1,318	5,386	3,871	1,824	(1,157)	21,981	35,112	17,557
41	346.5 Communication Equipment	0	0	0	315	480	485	893	3,649	2,622	1,236	(784)	14,892	23,789	11,894
42	347.5 Miscellaneous Equipment	0	0	0	249	380	384	706	2,887	2,074	977	(620)	11,780	18,817	9,408
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	802	33,123	0	21,810	0	8,988	30,265	2,692	40,585	1,645	(155,829)	4,564,198	4,548,280	2,274,140
46	**WATER TREATMENT PLANT**	0	138,491	126,382	14,658	0	1,351,559	167,487	0	16,379	10,822	(57,348)	184,340	1,952,771	976,385
47	**TRANSMISSION & DISTRIBUTION**	(802)	0	0	(821,419)	0	2,729	1,143,823	251,691	25,828	1,019	19,072	1,374,970	1,996,911	998,455
48	**GENERAL PLANT**	0	11	0	8,120	12,383	12,519	23,040	94,148	67,657	31,876	(20,217)	364,218	613,754	306,877
49	**TOTAL GROSS ADDITIONS**	0	171,624	126,382	(776,831)	12,383	1,375,795	1,364,615	348,531	150,449	45,362	(214,321)	6,507,726	9,111,716	4,555,857
50	**LAND & LAND RIGHTS**	0	81	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	4,400,000	4,400,081	2,200,041
51	**TOTAL PIS LESS LAND**	0	171,543	126,382	(776,831)	12,383	1,375,795	1,364,615	348,531	150,449	45,362	(214,321)	2,107,726	4,711,635	2,355,816

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1994
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Total Retirements	(15) Average Retirements 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	881	881	441
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	84	50	0	0	0	223	0	0	0	229	586	292
34	340.5 Office Furniture & Equipment	0	0	53	37	0	0	0	168	0	0	0	172	441	222
35	340.51 Computer Equipment	0	0	1,031	648	0	0	0	2,906	0	0	0	2,976	7,621	3,810
36	341.5 Transportation Equipment	0	0	9,708	5,770	0	0	0	25,875	0	0	0	26,496	67,835	33,917
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	567	337	0	0	0	1,512	0	0	0	1,548	3,965	1,984
41	346.5 Communication Equipment	0	0	35	21	0	0	0	93	0	0	0	95	244	121
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	349.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	881	881	441
48	**GENERAL PLANT**	0	0	11,548	6,864	0	0	0	30,773	0	0	0	31,506	80,691	40,346
49	**TOTAL RETIREMENTS**	0	0	11,548	6,864	0	0	0	30,773	0	0	0	32,387	81,572	40,787
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	0	11,548	6,864	0	0	0	30,773	0	0	0	32,387	81,572	40,787

Note: May no due to rounding

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1994
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave [x] 13 Month Ave [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Total Adjustments	(15) Ave. Utility Adjustments 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	*307.2 Wells & Springs*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	*330.4 Distribution Reservoirs*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1994
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-5 (W)(1 of 7)	(3) 1994 NON-USED & USEFUL Percentage F-Schedules	(4) 1994 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	49,112	0.00%	0
3	302.1 Franchises	16,586	0.00%	0
4	339.1 Other Plant & Miscellaneous	142	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	2,580,561	0.00%	0
7	304.2 Structures & Improvements	791,981	0.74%	5,868
8	305.2 Collecting & Impounding reservoirs	219,466	0.00%	6
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	892,959	2.73%	24,345
11	308.2 Infiltration Galleries & Tunnels	264,911	0.00%	0
12	309.2 Supply Mains	5,870,359	0.00%	18
13	310.2 Power Generation Equipment	305,562	0.00%	0
14	311.2 Pumping Equipment	4,037,870	0.45%	18,161
15	339.2 Other Plant & Miscellaneous	0	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	52,374	0.00%	0
18	304.3 Structures & Improvements	3,923,191	0.00%	0
19	320.3 Water Treatment Equipment	12,081,556	1.86%	224,520
20	321.3 Permeators	1,523,128	0.00%	0
21	339.3 Other Plant & Miscellaneous	0	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	1,503	0.00%	0
24	304.4 Structures & Improvements	88,812	0.00%	0
25	330.4 Distribution Reservoirs	2,224,636	0.00%	0
26	331.4 Transmission & Distribution	14,332,747	26.75%	3,834,570
27	333.4 Services	3,004,117	0.00%	0
28	334.4 Meters & Meter Installation	1,648,048	0.00%	0
29	335.4 Hydrants	574,124	0.00%	0
30	339.4 Other Plant & Miscellaneous	148	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	57,433	0.00%	0
33	304.5 Structures & Improvements	492,026	0.00%	0
34	340.5 Office Furniture & Equipment	293,969	0.00%	0
35	340.51 Computer Equipment	630,072	0.00%	0
36	341.5 Transportation Equipment	451,639	0.00%	0
37	342.5 Stores Equipment	4,105	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	155,128	0.00%	0
39	344.5 Laboratory Equipment	35,545	0.00%	0
40	345.5 Power Operated Equipment	157,993	0.00%	0
41	346.5 Communication Equipment	67,195	0.00%	0
42	347.5 Miscellaneous Equipment	32,336	0.00%	0
43	348.5 Other Tangible Plant	1,158	0.00%	0
44	**INTANGIBLE PLANT**	65,820	0.00%	0
45	**SUPPLY & PUMPING**	14,963,669	0.32%	48,398
46	**WATER TREATMENT PLANT**	17,580,249	1.28%	224,520
47	**TRANSMISSION & DISTRIBUTION**	22,074,137	17.37%	3,834,570
48	**GENERAL PLANT**	2,378,599	0.00%	0
49	**TOTAL PLANT IN SERVICE**	57,062,474	7.20%	4,107,486
50	**LAND & LAND RIGHTS**	2,691,871	0.00%	0
51	**TOTAL PIS LESS LAND**	54,370,603	7.55%	4,107,488

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

SCHEDULE OF WATER NON-USED AND USEFUL PLANT - 1994
SUMMARY

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Description	(2) AVERAGE 1994 - NON-USED & USEFUL Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	Supporting Schedules
1	Plant in Service	4,107,488	0	4,107,488	A-5 (W)
2	Land	0	0	0	A-5 (W)
3	Accumulated Depreciation	(1,210,865)	0	(1,210,865)	A-9 (W)
4	CIAC	(235,354)	0	(235,354)	A-12 (W)
5	Accumulated Amort. of CIAC	38,373	0	38,373	A-14 (W)
6	Advances for Construction	(514,161)	0	(514,161)	A-16 (W)
7	Other	0	0	0	A-20 (W)
8	**TOTAL WATER NON-USED & USEFUL**	2,185,481	0	2,185,481	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Description	(2) Water In Service Year-End Balances
1	**Balance per order 5/30/85 (Enterprise)**	49,526
2	Utility Adjustments to ordered balance (1)	0
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	49,526
8	**Balance per order 03/31/86 (Geneva Lake Estates) and 07/02/86 (Keystone Club Estates)**	3,915
9	Utility Adjustments to ordered balance (1)	0
10	1986 Additions	12,780
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	12,780
14	**12/31/86 Balance**	66,221
15	**Balance per order 12/31/86**	0
16	Utility Adjustments to ordered balance (1)	0
17	1987 Additions	11,915
18	1987 Retirements	470
19	1987 Adjustments	0
20	1987 Net Additions	11,445
21	**12/31/87 Balance**	77,665
22	**Balance per books 12/31/87**	0
23	Utility Adjustments to ordered balance (1)	0
24	1988 Additions	12,720
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	12,720
28	**12/31/88 Balance**	90,385
29	**Balance per order 12/27/88 (Palm Valley and Remington Forest)**	17,790
30	Utility Adjustments to ordered balance (1)	0
31	1989 Additions	20,995
32	1989 Retirements	1,897
33	1989 Adjustments	0
34	1989 Net Additions	19,098
35	**12/31/89 Balance**	127,273
36	**Balance per order 12/31/89**	0
37	Utility Adjustments to ordered balance (1)	0
38	1990 Additions	25,667
39	1990 Retirements	2,469
40	1990 Adjustments	0
41	1990 Net Additions	23,216
42	**12/31/90 Balance**	150,492

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Description		(2) Water In Service Year-End Balances
1	**12/31/90 Balance**		150,492
2	**Balance per order 12/31/90 (Deep Creek) and 09/30/91 (Lehigh)**		3,479,430
3	Utility Adjustments to ordered balance (1)		0
4	1991 Additions		195,063
5	1991 Retirements		1,709
6	1991 Adjustments		0
7	1991 Net Additions		193,354
8	**12/31/91 Balance**		3,823,276
9	**Balance per order 04/30/92 (Marco Island)**		5,395,819
10	Utility Adjustments to ordered balance (1)		(407,053)
11	1992 Additions		1,393,059
12	1992 Retirements		10,809
13	1992 Adjustments		0
14	1992 Net Additions		1,382,249
15	**12/31/92 Balance**		10,194,291
16	**Balance per order 12/31/92**		0
17	Utility Adjustments to ordered balance (1)		0
18	1993 Additions		1,979,827
19	1993 Retirements		100,818
20	1993 Adjustments	General Plant Allocation True-up	542,423
21	1993 Net Additions		2,421,432
22	**12/31/93 Balance**		12,615,724
23	**Balance per order 12/31/93**		0
24	Utility Adjustments to ordered balance (1)		0
25	1994 Additions		2,245,007
26	1994 Retirements		81,572
27	1994 Adjustments		0
28	1994 Net Additions		2,163,435
29	**12/31/94 Balance**		14,779,158
30	**Balance per order 12/31/94**		0
31	Utility Adjustments to ordered balance (1)		0
32	1995 Additions		0
33	1995 Retirements		0
34	1995 Adjustments		0
35	1995 Net Additions		0
36	**12/31/95 Balance**		0
37	**Balance per order 12/31/95**		0
38	Utility Adjustments to ordered balance (1)		0
39	1996 Additions		0
40	1996 Retirements		0
41	1996 Adjustments		0
42	1996 Net Additions		0
43	**12/31/96 Balance**		0

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

5/28/95 3:02 PM A08W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1994
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/93	(3) Net Additions	(4) Balance Per Books 12/31/94	(5) Utility Adjustments	(6) Adjusted Balance 12/31/94	(7) Balance Per Books	(8) Utility Adjustments	(9) Adjusted Utility Balance
		1994 ACCUMULATED DEPRECIATION					1994 AVERAGE BALANCE		
1	**INTANGIBLE PLANT**								
2	301.1 Organization	5,818	1,228	7,046	0	7,046	6,432	0	6,432
3	302.1 Franchises	2,745	414	3,159	0	3,159	2,953	0	2,953
4	339.1 Other Plant & Miscellaneous	21	3	24	0	24	23	0	23
5	**SOURCE OF SUPPLY & PUMPING**								
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	136,229	23,914	160,143	0	160,143	148,188	0	148,188
8	305.2 Collecting & Impounding reservoirs	43,286	4,555	47,841	0	47,841	45,564	0	45,564
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	147,384	29,249	176,633	0	176,633	162,010	0	162,010
11	308.2 Infiltration Galleries & Tunnels	40,767	6,623	47,390	0	47,390	44,079	0	44,079
12	309.2 Supply Mains	672,477	168,068	840,545	0	840,545	756,512	0	756,512
13	310.2 Power Generation Equipment	32,700	15,062	47,762	0	47,762	40,232	0	40,232
14	311.2 Pumping Equipment	1,308,803	200,692	1,509,495	0	1,509,495	1,409,152	0	1,409,152
15	339.2 Other Plant & Miscellaneous	(3)	0	(3)	0	(3)	(3)	0	(3)
16	**WATER TREATMENT PLANT**								
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	631,585	117,912	749,497	0	749,497	690,542	0	690,542
19	320.3 Water Treatment Equipment	2,109,019	547,545	2,656,564	0	2,656,564	2,382,793	0	2,382,793
20	321.3 Permeators	509,949	304,626	814,575	0	814,575	662,262	0	662,262
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**								
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	33,312	2,683	35,995	0	35,995	34,654	0	34,654
25	330.4 Distribution Reservoirs	585,409	60,029	645,438	0	645,438	615,425	0	615,425
26	331.4 Transmission & Distribution	3,857,381	336,277	4,193,658	0	4,193,658	4,025,522	0	4,025,522
27	333.4 Services	663,169	75,134	738,303	0	738,303	700,738	0	700,738
28	334.4 Meters & Meter Installation	691,831	90,653	782,484	0	782,484	737,159	0	737,159
29	335.4 Hydrants	140,481	12,777	153,258	0	153,258	146,871	0	146,871
30	339.4 Other Plant & Miscellaneous	25	4	29	0	29	27	0	27
31	**GENERAL PLANT**								
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	104,436	11,714	116,151	0	116,151	110,294	0	110,294
34	340.5 Office Furniture & Equipment	121,232	19,167	140,399	0	140,399	130,816	0	130,816
35	340.51 Computer Equipment	158,954	97,412	256,366	0	256,366	207,660	0	207,660
36	341.5 Transportation Equipment	301,714	7,454	309,168	0	309,168	305,441	0	305,441
37	342.5 Stores Equipment	1,254	228	1,482	0	1,482	1,369	0	1,369
38	343.5 Tools, Shop & Garage Equipment	77,184	9,696	86,880	0	86,880	82,031	0	82,031
39	344.5 Laboratory Equipment	10,186	2,371	12,557	0	12,557	11,373	0	11,373
40	345.5 Power Operated Equipment	158,908	9,196	168,104	0	168,104	163,505	0	163,505
41	346.5 Communication Equipment	32,589	6,476	39,065	0	39,065	35,827	0	35,827
42	347.5 Miscellaneous Equipment	3,853	2,157	6,010	0	6,010	4,931	0	4,931
43	348.5 Other Tangible Plant	33,026	115	33,141	0	33,141	33,084	0	33,084
44	**INTANGIBLE PLANT**	8,584	1,645	10,229	0	10,229	9,408	0	9,408
45	**SUPPLY & PUMPING**	2,381,643	448,163	2,829,806	0	2,829,806	2,605,734	0	2,605,734
46	**WATER TREATMENT PLANT**	3,250,553	970,083	4,220,636	0	4,220,636	3,735,597	0	3,735,597
47	**TRANSMISSION & DISTRIBUTION**	5,971,608	577,557	6,549,165	0	6,549,165	6,260,396	0	6,260,396
48	**GENERAL PLANT**	1,003,336	165,987	1,169,322	0	1,169,322	1,086,331	0	1,086,331
49	**TOTAL ACCUMULATED DEPRECIATION**	12,615,724	2,163,435	14,779,158	0	14,779,158	13,697,466	0	13,697,466

5/28/95 3:03 PM A09W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1994
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/93	(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 12/31/94	(15) Net Additions	(16) Per Books Ave. Bal. 1994
1	**INTANGIBLE PLANT**															
2	301.1 Organization	5,818	5,920	6,022	6,124	6,226	6,328	6,434	6,536	6,638	6,740	6,842	6,944	7,046	1,228	6,432
3	302.1 Franchises	2,745	2,779	2,813	2,847	2,881	2,915	2,955	2,989	3,023	3,057	3,091	3,125	3,159	414	2,953
4	339.1 Other Plant & Miscellaneous	21	21	21	21	21	21	24	24	24	24	24	24	24	3	23
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	136,229	138,221	140,213	142,205	144,197	146,189	148,191	150,183	152,175	154,167	156,159	158,151	160,143	23,914	148,188
8	305.2 Collecting & Impounding reservoirs	43,286	43,665	44,044	44,423	44,802	45,181	45,567	45,946	46,325	46,704	47,083	47,462	47,841	4,555	45,564
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	147,384	149,821	152,258	154,695	157,132	159,569	162,011	164,448	166,885	169,322	171,759	174,196	176,633	29,249	162,010
11	308.2 Infiltration Galleries & Tunnels	40,767	41,319	41,871	42,423	42,975	43,527	44,078	44,630	45,182	45,734	46,286	46,838	47,390	6,623	44,079
12	309.2 Supply Mains	672,477	686,483	700,489	714,495	728,501	742,507	756,509	770,515	784,521	798,527	812,533	826,539	840,545	168,068	756,512
13	310.2 Power Generation Equipment	32,700	33,955	35,210	36,465	37,720	38,975	40,232	41,487	42,742	43,997	45,252	46,507	47,762	15,062	40,232
14	311.2 Pumping Equipment	1,308,803	1,325,528	1,342,253	1,358,978	1,375,703	1,392,428	1,409,145	1,425,870	1,442,595	1,459,320	1,476,045	1,492,770	1,509,495	200,692	1,409,152
15	339.2 Other Plant & Miscellaneous	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	0	(3)
16	**WATER TREATMENT PLANT**															
17	*303.3 Land & Land Rights*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	631,585	641,485	651,385	661,285	671,185	681,085	690,978	700,878	710,778	720,678	730,578	740,478	749,497	117,912	690,542
19	320.3 Water Treatment Equipment	2,109,019	2,154,648	2,200,277	2,245,906	2,291,535	2,337,164	2,382,790	2,428,419	2,474,048	2,519,677	2,565,306	2,610,935	2,656,564	547,545	2,382,793
20	321.3 Permeators	509,949	535,335	560,721	586,107	611,493	636,879	662,259	687,645	713,031	738,417	763,803	789,189	814,575	304,626	662,262
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	33,312	33,535	33,758	33,981	34,204	34,427	34,857	34,880	35,103	35,326	35,549	35,772	35,995	2,683	34,654
25	330.4 Distribution Reservoirs	585,409	590,411	595,413	600,415	605,417	610,419	615,426	620,428	625,430	630,432	635,434	640,436	645,438	60,029	615,425
26	331.4 Transmission & Distribution	3,857,381	3,885,403	3,913,425	3,941,447	3,969,469	3,997,491	4,025,526	4,053,548	4,081,570	4,109,592	4,137,614	4,165,636	4,193,658	336,277	4,025,522
27	333.4 Services	663,189	669,430	675,691	681,952	688,213	694,474	700,737	706,998	713,259	719,520	725,781	732,042	738,303	75,134	700,738
28	334.4 Meters & Meter Installation	691,831	699,386	706,941	714,496	722,051	729,606	737,154	744,709	752,264	759,819	767,374	774,929	782,484	90,653	737,159
29	335.4 Hydrants	140,481	141,546	142,611	143,676	144,741	145,806	146,868	147,933	148,998	150,063	151,128	152,193	153,258	12,777	146,871
30	339.4 Other Plant & Miscellaneous	25	25	25	25	25	25	29	29	29	29	29	29	29	4	27
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	104,436	105,462	106,488	107,430	108,407	109,433	110,447	111,473	112,275	113,301	114,327	115,353	116,151	11,714	110,294
34	340.5 Office Furniture & Equipment	121,232	122,867	124,502	126,074	127,671	129,306	130,929	132,564	134,031	135,666	137,301	138,936	140,399	19,167	130,818
35	340.51 Computer Equipment	158,954	167,797	176,460	184,123	192,227	200,960	209,730	218,483	224,330	233,083	241,836	250,589	256,386	97,412	207,860
36	341.5 Transportation Equipment	301,714	307,988	314,262	318,827	311,331	317,605	323,880	330,154	310,558	316,832	323,106	329,380	309,168	7,454	305,441
37	342.5 Stores Equipment	1,254	1,272	1,290	1,308	1,326	1,344	1,374	1,392	1,410	1,428	1,446	1,464	1,482	228	1,369
38	343.5 Tools, Shop & Garage Equipment	77,184	77,993	78,802	79,611	80,420	81,229	82,026	82,835	83,644	84,453	85,262	86,071	86,880	9,806	82,031
39	344.5 Laboratory Equipment	10,186	10,384	10,582	10,780	10,978	11,176	11,369	11,567	11,765	11,963	12,161	12,359	12,557	2,371	11,373
40	345.5 Power Operated Equipment	158,906	160,004	161,100	161,628	162,387	163,483	164,586	165,684	165,268	166,364	167,460	168,556	169,104	9,198	163,505
41	346.5 Communication Equipment	32,589	33,150	33,711	34,237	34,778	35,339	35,888	36,449	36,917	37,478	38,039	38,600	39,065	6,476	35,827
42	347.5 Miscellaneous Equipment	3,853	4,033	4,213	4,393	4,573	4,753	4,930	5,110	5,290	5,470	5,650	5,830	6,010	2,157	4,931
43	348.5 Other Tangible Plant	33,026	33,036	33,046	33,056	33,066	33,076	33,081	33,091	33,101	33,111	33,121	33,131	33,141	115	33,084
44	**INTANGIBLE PLANT**	8,584	8,720	8,856	8,992	9,128	9,264	9,413	9,549	9,685	9,821	9,957	10,093	10,229	1,645	9,408
45	**SUPPLY & PUMPING**	2,381,643	2,418,989	2,456,335	2,493,681	2,531,027	2,568,373	2,605,730	2,643,076	2,680,422	2,717,768	2,755,114	2,792,460	2,829,806	448,163	2,605,734
46	**WATER TREATMENT PLANT**	3,250,553	3,331,468	3,412,383	3,493,298	3,574,213	3,655,128	3,736,027	3,816,942	3,897,857	3,978,772	4,059,687	4,140,602	4,220,638	970,085	3,735,597
47	**TRANSMISSION & DISTRIBUTION**	5,971,608	6,019,736	6,067,864	6,115,992	6,164,120	6,212,248	6,260,397	6,308,525	6,356,653	6,404,781	6,452,909	6,501,037	6,549,165	577,557	6,260,396
48	**GENERAL PLANT**	1,003,336	1,023,896	1,044,456	1,053,467	1,067,164	1,087,724	1,108,242	1,128,802	1,118,588	1,139,148	1,159,708	1,180,268	1,199,322	165,987	1,086,331
49	**TOTAL WATER ACCUM. DEPR.**	12,615,724	12,802,809	12,989,894	13,165,430	13,345,652	13,532,737	13,719,809	13,906,894	14,063,205	14,250,290	14,437,375	14,624,460	14,779,158	2,183,435	13,697,466

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1994
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Net Additions	(15) Average Net Additions 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	102	102	102	102	102	106	102	102	102	102	102	102	1,228	614
3	302.1 Franchises	34	34	34	34	34	40	34	34	34	34	34	34	414	208
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	3	0	0	0	0	0	0	3	2
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	1,992	1,992	1,992	1,992	1,992	2,002	1,992	1,992	1,992	1,992	1,992	1,992	23,914	11,959
8	305.2 Collecting & Impounding reservoirs	379	379	379	379	379	386	379	379	379	379	379	379	4,555	2,278
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	2,437	2,437	2,437	2,437	2,437	2,442	2,437	2,437	2,437	2,437	2,437	2,437	29,249	14,626
11	308.2 Infiltration Galleries & Tunnels	552	552	552	552	552	551	552	552	552	552	552	552	6,623	3,312
12	309.2 Supply Mains	14,006	14,006	14,006	14,006	14,006	14,002	14,006	14,006	14,006	14,006	14,006	14,006	168,068	84,035
13	310.2 Power Generation Equipment	1,255	1,255	1,255	1,255	1,255	1,257	1,255	1,255	1,255	1,255	1,255	1,255	15,062	7,532
14	311.2 Pumping Equipment	16,725	16,725	16,725	16,725	16,725	16,717	16,725	16,725	16,725	16,725	16,725	16,725	200,692	100,349
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	9,900	9,900	9,900	9,900	9,900	9,893	9,900	9,900	9,900	9,900	9,900	9,919	117,912	58,957
19	320.3 Water Treatment Equipment	45,629	45,629	45,629	45,629	45,629	45,626	45,629	45,629	45,629	45,629	45,629	45,629	547,545	273,774
20	321.3 Permeators	25,386	25,386	25,386	25,386	25,386	25,380	25,386	25,386	25,386	25,386	25,386	25,386	304,626	152,313
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	223	223	223	223	223	230	223	223	223	223	223	223	2,683	1,342
25	330.4 Distribution Reservoirs	5,002	5,002	5,002	5,002	5,002	5,007	5,002	5,002	5,002	5,002	5,002	5,002	60,029	30,016
26	331.4 Transmission & Distribution	28,022	28,022	28,022	28,022	28,022	28,035	28,022	28,022	28,022	28,022	28,022	28,022	336,277	168,141
27	333.4 Services	6,261	6,261	6,261	6,261	6,261	6,263	6,261	6,261	6,261	6,261	6,261	6,261	75,134	37,569
28	334.4 Meters & Meter Installation	7,555	7,555	7,555	7,555	7,555	7,546	7,555	7,555	7,555	7,555	7,555	7,555	90,653	45,328
29	335.4 Hydrants	1,065	1,065	1,065	1,065	1,065	1,062	1,065	1,065	1,065	1,065	1,065	1,065	12,777	6,390
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	4	0	0	0	0	0	0	4	2
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	1,026	1,026	942	976	1,026	1,014	1,026	803	1,026	1,026	1,026	797	11,714	5,856
34	340.5 Office Furniture & Equipment	1,635	1,635	1,572	1,598	1,635	1,623	1,635	1,467	1,635	1,635	1,635	1,483	19,167	9,584
35	340.51 Computer Equipment	8,753	8,753	7,662	8,105	8,753	8,750	8,753	5,847	8,753	8,753	8,753	5,777	97,412	48,706
36	341.5 Transportation Equipment	6,274	6,274	(3,434)	504	6,274	6,275	6,274	(19,596)	6,274	6,274	6,274	(20,212)	7,454	3,727
37	342.5 Stores Equipment	18	18	18	18	18	30	18	18	18	18	18	18	226	117
38	343.5 Tools, Shop & Garage Equipment	809	809	809	809	809	797	809	809	809	809	809	809	9,696	4,850
39	344.5 Laboratory Equipment	198	198	198	198	198	193	198	198	198	198	198	198	2,371	1,188
40	345.5 Power Operated Equipment	1,096	1,096	529	759	1,096	1,105	1,096	(416)	1,096	1,096	1,096	(452)	9,196	4,598
41	346.5 Communication Equipment	561	561	526	540	561	549	561	466	561	561	561	466	6,476	3,238
42	347.5 Miscellaneous Equipment	180	180	180	180	180	177	180	180	180	180	180	180	2,157	1,080
43	348.5 Other Tangible Plant	10	10	10	10	10	5	10	10	10	10	10	10	115	61
44	**INTANGIBLE PLANT**	136	136	136	136	136	149	136	136	136	136	136	136	1,645	824
45	**SUPPLY & PUMPING**	37,346	37,346	37,346	37,346	37,346	37,357	37,346	37,346	37,346	37,346	37,346	37,346	448,163	224,091
46	**WATER TREATMENT PLANT**	80,915	80,915	80,915	80,915	80,915	80,899	80,915	80,915	80,915	80,915	80,915	80,934	970,883	485,044
47	**TRANSMISSION & DISTRIBUTION**	48,128	48,128	48,128	48,128	48,128	48,149	48,128	48,128	48,128	48,128	48,128	48,128	577,557	288,788
48	**GENERAL PLANT**	20,560	20,560	9,012	13,696	20,560	20,518	20,560	(10,213)	20,560	20,560	20,560	(10,946)	165,987	83,007
49	**TOTAL NET ADDITIONS**	187,085	187,085	175,537	180,221	187,085	187,072	187,085	156,312	187,085	187,085	187,085	154,696	2,163,435	1,081,754

Note: May n[illegible] due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1994
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Gross Additions	(15) Average Gross Add. 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	102	102	102	102	102	106	102	102	102	102	102	102	1,228	614
3	302.1 Franchises	34	34	34	34	34	40	34	34	34	34	34	34	414	208
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	3	0	0	0	0	0	0	3	2
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	1,992	1,992	1,992	1,992	1,992	2,002	1,992	1,992	1,992	1,992	1,992	1,992	23,914	11,959
8	305.2 Collecting & Impounding reservoirs	379	379	379	379	379	386	379	379	379	379	379	379	4,555	2,278
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	2,437	2,437	2,437	2,437	2,437	2,442	2,437	2,437	2,437	2,437	2,437	2,437	29,249	14,626
11	308.2 Infiltration Galleries & Tunnels	552	552	552	552	552	551	552	552	552	552	552	552	6,623	3,312
12	309.2 Supply Mains	14,006	14,006	14,006	14,006	14,006	14,002	14,006	14,006	14,006	14,006	14,006	14,006	168,069	84,035
13	310.2 Power Generation Equipment	1,255	1,255	1,255	1,255	1,255	1,257	1,255	1,255	1,255	1,255	1,255	1,255	15,062	7,532
14	311.2 Pumping Equipment	16,725	16,725	16,725	16,725	16,725	16,717	16,725	16,725	16,725	16,725	16,725	16,725	200,692	100,349
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	9,900	9,900	9,900	9,900	9,900	9,893	9,900	9,900	9,900	9,900	9,900	9,900	118,793	59,396
19	320.3 Water Treatment Equipment	45,629	45,629	45,629	45,629	45,629	45,628	45,629	45,629	45,629	45,629	45,629	45,629	547,545	273,774
20	321.3 Permeators	25,386	25,386	25,386	25,386	25,386	25,380	25,386	25,386	25,386	25,386	25,386	25,386	304,626	152,313
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	223	223	223	223	223	230	223	223	223	223	223	223	2,683	1,342
25	330.4 Distribution Reservoirs	5,002	5,002	5,002	5,002	5,002	5,007	5,002	5,002	5,002	5,002	5,002	5,002	60,029	30,016
26	331.4 Transmission & Distribution	28,022	28,022	28,022	28,022	28,022	28,035	28,022	28,022	28,022	28,022	28,022	28,022	336,277	168,141
27	333.4 Services	6,261	6,261	6,261	6,261	6,261	6,263	6,261	6,261	6,261	6,261	6,261	6,261	75,134	37,569
28	334.4 Meters & Meter Installation	7,555	7,555	7,555	7,555	7,555	7,548	7,555	7,555	7,555	7,555	7,555	7,555	90,653	45,328
29	335.4 Hydrants	1,065	1,065	1,065	1,065	1,065	1,062	1,065	1,065	1,065	1,065	1,065	1,065	12,777	6,390
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	4	0	0	0	0	0	0	4	2
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	1,026	1,026	1,026	1,026	1,026	1,014	1,026	1,026	1,026	1,026	1,026	1,026	12,306	6,152
34	340.5 Office Furniture & Equipment	1,635	1,635	1,635	1,635	1,635	1,623	1,635	1,635	1,635	1,635	1,635	1,635	19,606	9,805
35	340.51 Computer Equipment	8,753	8,753	8,753	8,753	8,753	8,750	8,753	8,753	8,753	8,753	8,753	8,753	105,033	52,518
36	341.5 Transportation Equipment	6,274	6,274	6,274	6,274	6,274	6,275	6,274	6,274	6,274	6,274	6,274	6,274	75,289	37,648
37	342.5 Stores Equipment	18	18	18	18	18	30	18	18	18	18	18	18	226	117
38	343.5 Tools, Shop & Garage Equipment	809	809	809	809	809	797	809	809	809	809	809	809	9,696	4,850
39	344.5 Laboratory Equipment	198	198	198	198	198	193	198	198	198	198	198	198	2,371	1,188
40	345.5 Power Operated Equipment	1,096	1,096	1,096	1,096	1,096	1,105	1,096	1,096	1,096	1,096	1,096	1,096	13,161	6,583
41	346.5 Communication Equipment	561	561	561	561	561	549	561	561	561	561	561	561	6,720	3,362
42	347.5 Miscellaneous Equipment	180	180	180	180	180	177	180	180	180	180	180	180	2,157	1,080
43	348.5 Other Tangible Plant	10	10	10	10	10	5	10	10	10	10	10	10	115	61
44	**INTANGIBLE PLANT**	136	136	136	136	136	149	136	136	136	136	136	136	1,645	824
45	**SUPPLY & PUMPING**	37,346	37,346	37,346	37,346	37,346	37,357	37,346	37,346	37,346	37,346	37,346	37,346	448,163	224,091
46	**WATER TREATMENT PLANT**	80,915	80,915	80,915	80,915	80,915	80,899	80,915	80,915	80,915	80,915	80,915	80,915	970,964	485,485
47	**TRANSMISSION & DISTRIBUTION**	48,128	48,128	48,128	48,128	48,128	48,149	48,128	48,128	48,128	48,128	48,128	48,128	577,557	288,788
48	**GENERAL PLANT**	20,560	20,560	20,560	20,560	20,560	20,518	20,560	20,560	20,560	20,560	20,560	20,560	246,678	123,365
49	**TOTAL GROSS ADDITIONS**	187,085	187,085	187,085	187,085	187,085	187,072	187,085	187,085	187,085	187,085	187,085	187,085	2,245,007	1,122,553

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1994
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Total Retirements	(15) Average Retirements 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	881	881	441
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	84	50	0	0	0	223	0	0	0	229	586	292
34	340.5 Office Furniture & Equipment	0	0	63	37	0	0	0	168	0	0	0	172	441	222
35	340.51 Computer Equipment	0	0	1,091	648	0	0	0	2,906	0	0	0	2,976	7,621	3,810
36	341.5 Transportation Equipment	0	0	9,708	5,770	0	0	0	25,870	0	0	0	26,488	67,835	33,917
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	567	337	0	0	0	1,512	0	0	0	1,546	3,965	1,984
41	346.5 Communication Equipment	0	0	35	21	0	0	0	93	0	0	0	95	244	121
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	881	881	441
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	11,548	6,864	0	0	0	30,773	0	0	0	31,506	80,691	40,346
49	**TOTAL RETIREMENTS**	0	0	11,548	6,864	0	0	0	30,773	0	0	0	32,387	81,572	40,787

Note: May not (due to rounding

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1994
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Total Adjustments	(15) Ave. Utility Adjustments 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	***TOTAL UTILITY ADJUSTMENTS***	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1994
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-9 (W)(1/7)	(3) 1994 NON-USED & USEFUL Percentage F-Schedules	(4) 1994 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	6,432	0.00%	0
3	302.1 Franchises	2,953	0.00%	0
4	339.1 Other Plant & Miscellaneous	23	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	0	0.00%	0
7	304.2 Structures & Improvements	148,188	0.68%	1,002
8	305.2 Collecting & Impounding reservoirs	45,564	0.00%	1
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	162,010	3.00%	4,865
11	308.2 Infiltration Galleries & Tunnels	44,079	0.00%	0
12	309.2 Supply Mains	756,512	0.00%	3
13	310.2 Power Generation Equipment	40,232	0.00%	0
14	311.2 Pumping Equipment	1,409,152	0.25%	3,554
15	339.2 Other Plant & Miscellaneous	(3)	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	0	0.00%	0
18	304.3 Structures & Improvements	690,542	0.00%	0
19	320.3 Water Treatment Equipment	2,382,793	3.26%	77,627
20	321.3 Permeators	662,262	0.00%	0
21	339.3 Other Plant & Miscellaneous	0	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	34,654	0.00%	0
25	330.4 Distribution Reservoirs	615,425	0.00%	0
26	331.4 Transmission & Distribution	4,025,522	27.92%	1,123,813
27	333.4 Services	700,738	0.00%	0
28	334.4 Meters & Meter Installation	737,159	0.00%	0
29	335.4 Hydrants	146,871	0.00%	0
30	339.4 Other Plant & Miscellaneous	27	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	0	0.00%	0
33	304.5 Structures & Improvements	110,294	0.00%	0
34	340.5 Office Furniture & Equipment	130,816	0.00%	0
35	340.51 Computer Equipment	207,660	0.00%	0
36	341.5 Transportation Equipment	305,441	0.00%	0
37	342.5 Stores Equipment	1,369	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	82,031	0.00%	0
39	344.5 Laboratory Equipment	11,373	0.00%	0
40	345.5 Power Operated Equipment	163,505	0.00%	0
41	346.5 Communication Equipment	35,827	0.00%	0
42	347.5 Miscellaneous Equipment	4,931	0.00%	0
43	348.5 Other Tangible Plant	33,084	0.00%	0
44	**INTANGIBLE PLANT**	9,408	0.00%	0
45	**SUPPLY & PUMPING**	2,605,734	0.36%	9,425
46	**WATER TREATMENT PLANT**	3,735,597	2.08%	77,627
47	**TRANSMISSION & DISTRIBUTION**	6,260,396	17.95%	1,123,813
48	**GENERAL PLANT**	1,086,331	0.00%	0
49	**TOTAL**	13,697,466	8.84%	1,210,865

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

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

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

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Description	(2) Water CIAC In Service Year-End Balances
1	**12/31/90 Balance**	302,647
2	**Balance per order 12/31/90 (Deep Creek) and 09/30/91 (Lehigh)**	3,443,114
3	Utility Adjustments to ordered balance (1)	104,577
4	1991 Additions	50,636
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	50,636
8	**12/31/91 Balance**	3,900,974
9	**Balance per order 04/30/92 (Marco Island)**	4,733,452
10	Utility Adjustments to ordered balance (1)	0
11	1992 Additions	281,848
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	281,848
15	**12/31/92 Balance**	8,916,274
16	**Balance per order 12/31/92**	0
17	Utility Adjustments to ordered balance (1)	0
18	1993 Additions	611,202
19	1993 Retirements	2,677
20	1993 Adjustments	0
21	1993 Net Additions	608,525
22	**12/31/93 Balance**	9,524,799
23	**Balance per order 12/31/93**	0
24	Utility Adjustments to ordered balance (1)	0
25	1994 Additions	820,226
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	820,226
29	**12/31/94 Balance**	10,345,025
30	**Balance per order 12/31/94**	0
31	Utility Adjustments to ordered balance (1)	0
32	1995 Additions	0
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	0
36	**12/31/95 Balance**	0
37	**Balance per order 12/31/95**	0
38	Utility Adjustments to ordered balance (1)	0
39	1996 Additions	0
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	0
43	**12/31/96 Balance**	0

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

Note: May not cross foot due to rounding

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1994
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1994 CONTRIBUTIONS IN AID OF CONSTRUCTION					1994 AVERAGE BALANCE			1994 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/93	Net Additions	Balance Per Books 12/31/94	Utility Adjustments	Adjusted Balance 12/31/94	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	5,633,976	216,510	5,850,486	0	5,850,486	5,742,231	0	5,742,231	0.00%	0
2	Line/Main Extensions	993,632	164,639	1,158,271	0	1,158,271	1,075,951	0	1,075,951	1.13%	12,172
3	Meter Installation Fees	473,353	165,086	638,439	0	638,439	555,896	0	555,896	0.00%	0
4	Contributed Lines	1,052,138	226,861	1,278,999	0	1,278,999	1,165,568	0	1,165,568	19.15%	223,182
5	Cont. Prpty Other than Lines	342,036	(624)	341,412	0	341,412	341,724	0	341,724	0.00%	0
6	Service Installation Fees	1,029,664	47,754	1,077,418	0	1,077,418	1,053,541	0	1,053,541	0.00%	0
7	**TOTAL WATER CIAC**	9,524,799	820,226	10,345,025	0	10,345,025	9,934,911	0	9,934,911	2.37%	235,354
8	**FPSC MARGIN RESERVE - CIAC**				242,240	242,240	0	121,121	121,121		

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

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION -1994
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
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.

Line No.	(1) Classification	(2) Balance Per Books 12/31/93	(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 12/31/94	(15) Net Additions	(16) Average Balance 1994
1	Plant Capacity Fees	5,633,976	5,642,244	5,669,104	5,685,486	5,692,114	5,700,699	5,710,693	5,802,966	5,811,102	5,823,708	5,830,036	5,833,563	5,850,486	216,510	5,742,231
2	Line/Main Extensions	993,632	1,005,265	1,039,225	1,049,598	1,061,484	1,070,420	1,080,593	1,096,007	1,108,418	1,123,487	1,136,869	1,744,851	1,158,271	164,639	1,075,951
3	Meter Installation Fees	473,353	485,201	497,143	509,382	519,507	539,125	549,012	557,022	567,053	581,185	592,308	598,918	638,439	165,086	555,896
4	Contributed Lines	1,052,138	1,052,138	1,052,138	1,052,138	1,052,138	1,052,138	1,052,138	1,052,138	1,052,138	1,052,138	1,052,138	1,052,138	1,278,999	226,861	1,165,568
5	Cont Prpty Other than Lines	342,036	342,036	342,036	342,036	342,036	341,351	341,351	341,351	341,351	341,351	341,375	341,375	341,412	(624)	341,724
6	Service Installation Fees	1,029,664	1,031,439	1,033,964	1,036,914	1,040,764	1,042,969	1,046,814	1,049,714	1,053,814	1,057,760	1,060,935	1,062,710	1,077,418	47,754	1,053,541
7	**TOTAL WATER CIAC**	9,524,799	9,558,322	9,633,610	9,675,553	9,708,043	9,746,721	9,780,601	9,899,198	9,933,877	9,979,630	10,013,661	10,033,554	10,345,025	820,226	9,934,911

Note: May not cross foot due to rounding

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1994
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Additions	(15) Average Net Add. 1994
1	Plant Capacity Fees	8,268	26,860	16,382	6,628	8,584	9,994	92,274	8,136	12,606	6,328	3,527	16,924	216,510	108,255
2	Line/Main Extensions	11,633	33,961	10,373	11,886	8,937	10,173	15,414	12,411	15,069	13,382	7,982	13,421	164,639	82,319
3	Meter Installation Fees	11,848	11,943	12,239	10,125	19,618	9,887	8,010	10,031	14,132	11,123	6,610	39,522	165,086	82,543
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	226,861	226,861	113,430
5	Cont. Prpty Other than Lines	0	0	0	0	(685)	0	0	0	0	24	0	36	(624)	(312)
6	Service Installation Fees	1,775	2,525	2,950	3,850	2,225	3,825	2,900	4,100	3,946	3,175	1,775	14,708	47,754	23,877
7	**TOTAL NET ADDITIONS**	33,523	75,288	41,943	32,489	38,679	33,879	118,598	34,678	45,753	34,032	19,893	311,471	820,226	410,112

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1994
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Gross Additions	(15) Ave Gross Additions 1994
1	Plant Capacity Fees	8,268	26,860	16,382	6,628	8,584	9,994	92,274	8,136	12,606	6,328	3,527	16,924	216,510	108,255
2	Line/Main Extensions	11,633	33,961	10,373	11,886	8,937	10,173	15,414	12,411	15,069	13,382	7,982	13,421	164,639	82,319
3	Meter Installation Fees	11,848	11,943	12,239	10,125	19,618	9,887	8,010	10,031	14,132	11,123	6,610	39,522	165,086	82,543
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	226,861	226,861	113,430
5	Cont. Prpty Other than Lines	0	0	0	0	(685)	0	0	0	0	24	0	36	(624)	(312)
6	Service Installation Fees	1,775	2,525	2,950	3,850	2,225	3,825	2,900	4,100	3,946	3,175	1,775	14,708	47,754	23,877
7	**TOTAL GROSS ADDITIONS**	33,523	75,288	41,943	32,489	38,679	33,879	118,598	34,678	45,753	34,032	19,893	311,471	820,226	410,112

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1994
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
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.

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1994
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL RETIREMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1994
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Adjustments	(15) Ave. Utility Adjustments 1994
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	**FPSC Margin Reserve - CIAC**	0	0	0	0	0	0	0	0	0	0	0	242,240	242,240	121,121

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

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

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Description	(2) Water CIAC In Service Year-End Balances
1	**12/31/90 Balance**	79,119
2	**Balance per order 12/31/90 (Deep Creek) and 09/30/91 (Lehigh)**	866,048
3	Utility Adjustments to ordered balance (1)	13,725
4	1991 Additions	28,797
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	28,797
8	**12/31/91 Balance**	987,688
9	**Balance per order 04/30/92 (Marco Island)**	803,198
10	Utility Adjustments to ordered balance (1)	0
11	1992 Additions	182,575
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	182,575
15	**12/31/92 Balance**	1,973,461
16	**Balance per order 12/31/92**	0
17	Utility Adjustments to ordered balance (1)	0
18	1993 Additions	324,291
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	324,291
22	**12/31/93 Balance**	2,297,752
23	**Balance per order 12/31/93**	0
24	Utility Adjustments to ordered balance (1)	0
25	1994 Additions	358,746
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	358,746
29	**12/31/94 Balance**	2,656,498
30	**Balance per order 12/31/94**	0
31	Utility Adjustments to ordered balance (1)	0
32	1995 Additions	0
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	0
36	**12/31/95 Balance**	0
37	**Balance per order 12/31/95**	0
38	Utility Adjustments to ordered balance (1)	0
39	1996 Additions	0
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	0
43	**12/31/96 Balance**	0

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

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1994
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1994 ACCUMULATED AMORTIZATION OF CIAC					1994 AVERAGE BALANCE			1994 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/93	Net Additions	Balance Per Books 12/31/94	Utility Adjustments	Adjusted Balance 12/31/94	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	1,629,017	239,219	1,868,236	0	1,868,236	1,748,628	0	1,748,628	0.00%	0
2	Line/Main Extensions	78,801	25,117	103,918	0	103,918	91,361	0	91,361	0.88%	803
3	Meter Installation Fees	64,532	27,164	91,696	0	91,696	78,117	0	78,117	0.00%	0
4	Contributed Lines	169,529	27,678	197,207	0	197,207	183,369	0	183,369	20.49%	37,570
5	Cont. Prpty Other than Lines	46,773	13,158	59,931	0	59,931	53,353	0	53,353	0.00%	0
6	Service Installation Fees	309,102	26,410	335,512	0	335,512	322,308	0	322,308	0.00%	0
7	**TOTAL ACCUM. AMORT. WATER CIAC**	2,297,754	358,746	2,656,500	0	2,656,500	2,477,136	0	2,477,136	1.55%	38,373

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

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

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1994
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Classification	(2) Balance Per Books 12/31/93	(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 12/31/94	(15) Net Additions	(16) Ave. Utility Balance 1994
1	Plant Capacity Fees	1,629,017	1,648,952	1,668,887	1,688,822	1,708,757	1,728,692	1,748,626	1,768,561	1,788,496	1,808,431	1,828,366	1,848,301	1,868,236	239,219	1,748,628
2	Line/Main Extensions	78,801	80,893	82,985	85,077	87,169	89,261	91,366	93,458	95,550	97,642	99,734	101,826	103,918	25,117	91,361
3	Meter Installation Fees	64,532	66,797	69,062	71,327	73,592	75,857	78,106	80,371	82,636	84,901	87,166	89,431	91,696	27,164	78,117
4	Contributed Lines	169,529	171,836	174,143	176,450	178,757	181,064	183,365	185,672	187,979	190,286	192,593	194,900	197,207	27,678	183,369
5	Cont. Prpty Other than Lines	46,773	47,869	48,965	50,061	51,157	52,253	53,355	54,451	55,547	56,643	57,739	58,835	59,931	13,158	53,353
6	Service Installation Fees	309,102	311,303	313,504	315,705	317,906	320,107	322,306	324,507	326,708	328,909	331,110	333,311	335,512	26,410	322,308
7	**TOTAL ACC. AMORT. CIAC**	2,297,754	2,327,650	2,357,546	2,387,442	2,417,338	2,447,234	2,477,124	2,507,020	2,536,916	2,566,812	2,596,708	2,626,604	2,656,500	358,746	2,477,136

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1994
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Net Additions	(15) Average Net Add. 1994
1	Plant Capacity Fees	19,935	19,935	19,935	19,935	19,935	19,934	19,935	19,935	19,935	19,935	19,935	19,935	239,219	119,611
2	Line/Main Extensions	2,092	2,092	2,092	2,092	2,092	2,105	2,092	2,092	2,092	2,092	2,092	2,092	25,117	12,560
3	Meter Installation Fees	2,265	2,265	2,265	2,265	2,265	2,249	2,265	2,265	2,265	2,265	2,265	2,265	27,164	13,585
4	Contributed Lines	2,307	2,307	2,307	2,307	2,307	2,301	2,307	2,307	2,307	2,307	2,307	2,307	27,678	13,840
5	Cont. Prpty Other than Lines	1,096	1,096	1,096	1,096	1,096	1,102	1,096	1,096	1,096	1,096	1,096	1,096	13,158	6,580
6	Service Installation Fees	2,201	2,201	2,201	2,201	2,201	2,199	2,201	2,201	2,201	2,201	2,201	2,201	26,410	13,206
7	**TOTAL NET ADDITIONS**	29,896	29,896	29,896	29,896	29,896	29,890	29,896	29,896	29,896	29,896	29,896	29,896	358,746	179,382

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Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1994
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Gross Additions	(15) Average Gross Add. 1994
1	Plant Capacity Fees	19,935	19,935	19,935	19,935	19,935	19,934	19,935	19,935	19,935	19,935	19,935	19,935	239,219	119,611
2	Line/Main Extensions	2,092	2,092	2,092	2,092	2,092	2,105	2,092	2,092	2,092	2,092	2,092	2,092	25,117	12,560
3	Meter Installation Fees	2,265	2,265	2,265	2,265	2,265	2,249	2,265	2,265	2,265	2,265	2,265	2,265	27,164	13,585
4	Contributed Lines	2,307	2,307	2,307	2,307	2,307	2,301	2,307	2,307	2,307	2,307	2,307	2,307	27,678	13,840
5	Cont. Prpty Other than Lines	1,096	1,096	1,096	1,096	1,096	1,102	1,096	1,096	1,096	1,096	1,096	1,096	13,158	6,580
6	Service Installation Fees	2,201	2,201	2,201	2,201	2,201	2,199	2,201	2,201	2,201	2,201	2,201	2,201	26,410	13,206
7	**TOTAL GROSS ADDITIONS**	29,896	29,896	29,896	29,896	29,896	29,890	29,896	29,896	29,896	29,896	29,896	29,896	358,746	179,382

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1994
MONTHLY RETIREMENTS / AVERAGE

***Company:* SSU / FPSC Jurisdiction - Non-Uniform Plants**
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1994
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL RETIREMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1994
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Adjustments	(15) Ave. Utility Adjustments 1994
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -1994
CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
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 - 1994
SUMMARY

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

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

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

See Schedule A-15 for 1996.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Description	(2) Water Advances For Construction Year-end Balances
1	**12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93**	0
2	Utility Adjustments to Beginning Balance	0
3	**Restated Balance 12/31/91**	0
4	1992 Additions	0
5	1992 Adjustments	0
6	**12/31/92 Balance**	0
7	1993 Additions	587,352
8	1993 Adjustments	0
9	**12/31/93 Balance**	587,352
10	1994 Additions	(146,382)
11	1994 Adjustments	0
12	**12/31/94 Balance**	440,970
13	1995 Additions	
14	1995 Adjustments	
15	**12/31/95 Balance**	
16	1996 Additions	
17	1996 Adjustments	
18	**12/31/96 Balance**	

AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

19	Beginning Balance 12/31/93	587,352
20	Jan	587,352
21	Feb	587,352
22	Mar	562,471
23	Apr	546,845
24	May	546,845
25	Jun	546,845
26	Jul	546,845
27	Aug	530,220
28	Sep	530,220
29	Oct	530,220
30	Nov	530,220
31	Ending Balance 12/31/94	440,970
32	Average Balance	514,161
33	Non-used and Useful Percentage	100.00%
34	Non-used and Useful Amount	514,161

Non used and useful percent is calculated at the plant level. Summaries reflect a weighted composite percent.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER WORKING CAPITAL ALLOWANCE CALCULATION - 1994

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

(1)		(2)	(3)	(4)	(5)
		1994 WORKING CAPITAL ALLOWANCE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Total Operation and Maintenance Expenses	5,182,905	0	5,182,905	B-1(W)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	647,864	0	647,864	

5/29/95 3:36 PM A17W.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1994

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] 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-18 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/93	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	(14) Ending Balance 12/31/94	(15) Test Year Simple Average Balance
1	Utility Plant in Service	316,648,990	316,550,439	316,502,098	315,677,998	316,178,839	315,659,105	317,355,463	325,607,701	327,711,608	329,410,408	331,285,615	329,835,198	309,070,115	312,859,553
2	Construction in Process	13,210,476	13,185,864	14,581,242	16,786,802	17,604,686	19,633,766	23,844,499	18,025,246	17,319,201	17,062,361	16,797,627	20,770,019	6,947,933	10,079,205
3															
4	**GROSS UTILITY PLANT**	329,859,466	329,736,303	331,083,340	332,464,800	333,783,525	335,292,871	341,199,962	343,632,947	345,030,809	346,472,769	348,083,242	350,605,217	316,018,048	322,938,758
5															
6	Less: Accumulated Deprec.	(71,529,279)	(72,445,554)	(73,361,971)	(74,181,697)	(75,091,916)	(75,969,520)	(76,890,931)	(77,770,280)	(78,426,589)	(79,345,674)	(80,263,254)	(81,196,522)	(73,806,379)	(72,667,829)
7															
8	**NET UTILITY PLANT**	258,330,187	257,290,749	257,721,369	258,283,103	258,691,609	259,323,351	264,309,031	265,862,667	266,604,220	267,127,095	267,819,988	269,408,695	242,211,669	250,270,929
9															
10	Acquisition Adjustment	(488,893)	(488,743)	(488,743)	(488,743)	(488,593)	(492,397)	(492,397)	(492,397)	(492,397)	(492,397)	(492,247)	(492,247)	(1,524,088)	(1,006,491)
11	Accumulated Amortization	18,909	17,965	17,020	16,075	15,130	14,185	13,240	12,295	11,350	10,405	9,461	8,516	209,672	114,291
12															
13	**INVESTMENT IN UTILITY PLANT**	257,860,203	256,819,971	257,249,646	257,810,435	258,218,146	258,845,139	263,829,874	265,382,565	266,123,173	266,645,103	267,337,202	268,924,964	240,897,253	249,378,729
14															
15	Land Held For Resale	481,839	481,839	481,838	481,839	481,839	481,839	481,839	481,839	481,839	481,838	481,790	481,790	481,790	481,815
16	Bonds Receivable	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,235,000
17	Investment in Gas Assets	1,508,140	1,492,759	1,487,426	1,493,850	1,490,917	1,485,062	1,479,524	1,471,350	1,468,619	1,464,966	1,457,937	1,455,881	1,480,589	1,494,365
18															
19	**TOTAL OTHER INVESTMENTS**	4,239,979	4,224,598	4,219,264	4,225,689	4,222,756	4,216,901	4,181,363	4,173,189	4,170,458	4,166,804	4,159,727	4,157,671	4,182,379	4,211,180
20															
21	Cash	2,030,622	(784,300)	(983,438)	731,685	873,936	1,436,966	1,805,171	1,504,532	1,309,263	935,372	1,961,916	157,829	897,997	1,464,310
22	Special Deposits	171,116	248,232	249,617	170,571	173,284	19,691	219,564	218,878	219,415	417,297	419,055	112,253	307,907	239,512
23	Restricted Cash	1,171,434	1,103,870	1,689,665	1,133,411	1,130,612	1,697,376	10,812,697	10,579,907	11,167,834	9,826,039	9,870,989	9,719,746	9,487,936	5,329,685
24	Utility Deposits	98,810	122,243	122,243	133,798	133,798	108,040	109,040	109,040	109,015	109,015	109,016	93,318	88,881	93,846
25	Working Funds	9,122	9,551	11,430	41,271	11,128	10,233	10,967	10,897	8,959	9,129	15,740	14,540	12,633	10,878
26	Temporary Cash Investments	9,182,259	10,370,941	8,850,638	6,696,435	6,555,903	7,218,908	4,530,899	2,549,181	786,317	1,293,653	1,802,986	1,257,749	8,000,000	8,591,130
27															
28	**TOTAL CASH**	12,663,363	11,070,537	9,940,155	8,907,171	8,878,661	10,491,214	17,488,338	14,972,435	13,600,803	12,590,505	14,179,702	11,355,435	18,795,354	15,729,361
29															

5/29/95 3:36 PM A18W1.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1994

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] 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-18 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	ASSETS	Beginning Balance 12/31/93	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Ending Balance 12/31/94	Test Year Simple Average Balance
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
33	Customer Accounts Receivable	3,213,090	3,494,057	3,207,320	3,314,006	3,970,870	3,764,683	3,629,114	3,293,921	3,088,193	3,466,653	3,161,762	3,577,165	3,842,823	3,527,957
34	Other Accounts Receivable	388,265	368,433	296,216	278,300	275,750	257,488	239,871	238,061	221,197	222,333	239,137	366,013	329,240	358,753
35	Allowance for Doubtful Accounts	(312,278)	(335,199)	(324,111)	(376,189)	(373,599)	(426,889)	(306,293)	(367,346)	(167,830)	(157,191)	(173,947)	(207,426)	(326,785)	(319,532)
36	Notes Receivable	38,500	38,500	26,000	0	0	0	0	0	0	0	0	0	0	19,250
37	Inventories	554,580	550,280	520,738	578,435	616,185	451,178	477,886	480,833	476,571	443,543	437,535	312,941	351,572	453,076
38	Prepaid Expenses	155,388	142,277	113,093	58,973	39,441	30,555	6,470	(62,854)	(82,368)	(128,246)	(20,507)	(4,335)	80,352	117,870
39	Accrued Interest Receivable	122,777	26,290	124,241	26,000	68,257	82,094	17,923	135,051	180,978	154,674	166,534	192,824	196,029	159,403
40	Unbilled Revenues	4,041,187	4,111,400	4,190,845	3,824,762	3,824,762	3,824,762	3,824,762	3,824,762	3,824,762	3,824,762	3,824,762	3,824,762	3,490,671	3,765,929
41	Misc Current Assets	57,506	63,492	64,407	72,493	83,763	85,199	87,045	90,472	105,543	105,719	107,958	177,804	179,933	118,720
42															
43	TOTAL CURRENT ASSETS	8,259,015	8,459,530	8,218,749	7,776,780	8,505,429	8,069,070	7,976,778	7,632,900	7,647,046	7,932,247	7,743,234	8,239,748	8,143,835	8,201,426
44															
45	Unamortized Debt Issue Cost	2,449,582	2,429,618	2,411,625	2,392,561	2,430,298	2,409,708	2,672,539	2,663,964	2,643,106	2,623,289	2,601,322	2,581,320	2,558,722	2,504,152
46	Extraordinary Abandonment	0	0	0	0	0	0	0	0	0	0	0	0	690,175	345,088
47	Regulatory Assets	1,873,583	1,874,644	2,269,983	2,302,964	2,304,053	2,305,150	2,306,248	2,307,895	2,308,993	2,309,947	2,310,600	2,311,252	2,488,413	2,180,998
48	Preliminary Survey and Investigations	1,739,974	1,568,973	1,577,390	1,645,154	1,657,654	1,665,811	1,745,020	886,569	962,083	979,900	983,595	1,030,985	774,158	1,257,066
49	Temporary Clearing Accounts	10,816	35,903	24,269	232,115	61,475	59,407	54,814	3,396	15,900	22,225	15,692	(44,030)	(7,890)	1,463
50	Clearing Accounts	0	15,617	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	2,344,927	2,323,844	2,343,366	2,300,959	2,417,645	2,432,235	2,456,176	2,482,771	2,466,100	2,298,561	2,256,810	2,192,786	1,963,777	2,154,352
52	Other Deferred Debits	1,954,057	2,124,802	2,095,278	2,100,385	2,149,913	2,249,074	4,800,685	4,754,208	4,779,990	4,862,802	4,823,629	4,889,840	5,707,993	3,831,025
53	Deferred Federal Income Taxes	12,699,029	12,699,029	13,603,994	13,567,089	13,567,089	13,567,089	13,567,089	13,567,089	13,567,089	13,567,089	13,567,089	13,567,089	14,013,106	13,356,068
54	Deferred State Income Taxes	3,390,497	3,390,497	3,695,894	3,695,092	3,695,092	3,695,092	3,695,092	3,695,092	3,695,092	3,695,092	3,695,092	3,695,092	3,719,605	3,555,051
55															
56	TOTAL DEFERRED ASSETS	26,462,465	26,522,927	26,021,799	28,236,319	28,283,219	28,383,566	31,297,663	30,360,984	30,438,353	30,358,905	30,253,829	30,224,334	31,908,059	29,185,263
57															
58	TOTAL ASSETS	309,485,025	307,097,563	307,649,613	306,956,394	308,108,211	310,005,890	324,774,016	322,522,073	321,979,833	321,693,564	323,673,694	322,902,152	303,926,880	306,705,959

5/29/95 3:36 PM A18W2.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1994

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] 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.	EQUITY CAPITAL AND LIABILITIES	Beginning Balance 12/31/93	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Ending Balance 12/31/94	Test Year Simple Average Balance
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
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	4,673,713	5,241,498	5,696,670	5,471,535	5,792,871	5,995,585	6,267,379	6,224,757	6,118,079	5,918,118	5,587,771	5,450,340	5,344,894	5,009,304
4															
5	TOTAL STOCKHOLDERS EQUITY	77,506,118	78,073,903	78,529,075	78,303,940	78,625,276	78,827,990	79,099,784	79,057,162	78,950,484	78,750,523	78,420,176	78,282,745	78,177,299	77,841,709
6															
7	Bonds Payable	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	0	0	7,500,000
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	70,220,738	70,219,542	70,217,832	70,056,557	70,039,527	70,037,294	81,977,312	81,975,479	80,972,244	80,947,599	80,943,694	97,462,761	80,814,090	75,517,414
10															
11	TOTAL LONG TERM DEBT	109,416,988	109,415,792	109,414,082	109,252,807	109,235,777	109,233,544	121,173,562	121,171,729	120,168,494	120,143,849	120,139,944	121,659,011	105,010,340	107,213,664
12															
13	TOTAL CAPITALIZATION	186,923,106	187,489,695	187,943,157	187,556,747	187,861,053	188,061,534	200,273,346	200,228,891	199,118,978	198,894,372	198,560,120	199,941,756	183,187,639	185,055,373
14															
15	Accounts Payable	4,514,298	223,076	923,895	1,672,731	912,065	982,503	1,856,388	799,684	1,253,706	304,633	1,363,798	1,837,935	3,519,486	4,016,893
16	Accounts Payable-Other	507,974	514,083	495,052	546,107	547,613	546,295	581,618	587,716	512,971	535,902	504,520	459,720	451,791	479,884
17	Current Portion of Debt	1,160,000	1,160,000	1,160,000	1,160,000	1,175,000	1,175,000	1,953,943	1,953,943	1,953,943	1,953,943	1,955,570	1,957,207	2,021,538	1,590,770
18	Accounts Payable-Affiliates	882,365	1,257,082	45,860	(287,371)	(131,324)	(11,142)	110,534	140,145	(825,338)	(405,713)	(230,057)	(15,400)	1,734,406	1,308,386
19	Customer Deposits	1,773,755	1,782,646	1,809,402	1,777,911	1,790,942	1,812,292	1,837,236	1,851,111	1,864,998	1,871,473	1,880,107	1,887,130	1,697,673	1,735,714
20	Accrued Taxes Payable	3,426,244	4,842,844	5,888,811	3,896,217	4,516,669	4,877,738	5,344,103	7,188,813	6,224,344	6,360,781	8,509,303	3,525,188	3,255,004	3,340,624
21	Accrued Interest-Debt	1,427,135	899,748	374,873	1,151,064	1,727,244	2,308,175	2,291,738	574,134	1,134,171	1,140,706	1,707,889	1,360,256	1,760,712	1,593,924
22	Other Accrued Interest	55,945	56,982	58,363	59,881	61,571	63,987	62,308	58,766	56,606	55,681	56,409	55,044	50,275	53,110
23	Notes Payable	36,258	35,543	34,837	34,053	33,186	32,454	31,784	31,108	30,426	29,739	29,040	28,440	27,730	31,994
24	Accrued Liabilities	576,384	749,268	745,760	789,140	825,981	917,427	1,072,219	752,015	846,637	976,426	1,176,109	1,401,606	995,475	785,930
25															
26	TOTAL CURRENT LIABILITIES	14,360,358	11,521,272	11,536,853	10,799,533	11,458,947	12,704,729	14,941,871	13,937,435	13,052,464	12,823,571	14,952,688	12,497,126	15,514,090	14,937,229
27															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1994

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] 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 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 12/31/93	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Ending Balance 12/31/94	Test Year Simple Average Balance
28	Advances For Construction	3,255,918	3,255,918	3,343,983	3,241,182	3,256,725	3,420,295	3,495,361	3,570,419	3,536,609	3,536,609	3,569,843	3,679,138	4,238,230	3,747,074
29	Deferred Revenues	1,132,230	1,054,052	0	422	434	(2,093)	(2,093)	(2,088)	(2,092)	(2,083)	(2,138)	9,387	23,044	577,637
30	Other Deferred Credits	1,464,135	1,532,727	1,481,362	2,257,522	2,259,071	2,281,884	2,335,844	2,452,487	2,591,650	2,685,773	2,795,638	2,768,846	2,334,736	1,899,436
31	Regulatory Liabilities	2,007,626	2,007,626	2,402,746	2,397,122	2,397,122	2,397,122	2,397,122	2,397,122	2,397,122	2,397,122	2,397,122	2,397,122	2,599,125	2,303,376
32	Pension And Benefits Reserves	115,086	(22,711)	13,023	(189,285)	(193,772)	(158,038)	(148,269)	(196,429)	(160,696)	(126,547)	(176,307)	(179,874)	(341,716)	(113,315)
33	Other Accrued Reserves	0	0	0	0	0	0	0	40,000	80,000	120,000	160,000	200,000	0	0
34	Contributions in Aid Construction	109,005,061	109,237,649	109,489,963	109,690,998	109,892,189	110,179,878	110,450,095	110,730,838	110,936,083	111,202,293	111,458,534	111,999,236	98,794,911	103,899,986
35	Accumulated Amortization	(22,342,371)	(22,615,878)	(22,889,385)	(23,162,892)	(23,436,399)	(23,709,906)	(23,983,413)	(24,256,920)	(24,530,427)	(24,803,934)	(25,076,468)	(25,349,976)	(23,786,886)	(23,064,629)
36	Deferred Investment Tax Credit	1,095,418	1,092,277	1,090,997	1,087,856	1,084,716	1,081,576	1,078,436	1,075,296	1,072,156	1,069,015	1,065,875	1,062,735	1,404,513	1,249,966
37	Deferred Taxes-AFUDC	715,075	715,075	712,815	732,416	732,416	732,416	732,417	732,416	732,416	732,416	732,416	732,416	732,191	723,633
38	Deferred Income Taxes	11,753,383	11,829,861	12,524,099	12,544,773	12,795,709	13,016,493	13,203,299	11,812,606	13,155,570	13,164,957	13,216,271	13,144,240	19,227,003	15,490,193
39															
40	TOTAL DEFERRED CREDITS	108,201,561	108,066,596	108,169,603	108,600,114	108,788,211	109,239,627	109,558,799	108,355,747	109,808,391	109,975,621	110,160,886	110,483,270	105,225,151	106,713,357
41															
42	TOTAL CAPITAL AND LIABILITIES	309,485,025	307,097,563	307,649,613	306,956,394	308,108,211	310,005,890	324,774,016	322,522,073	321,979,833	321,693,564	323,673,694	322,902,152	303,926,880	306,705,959

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1994
ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)
		ACQUISITION ADJUSTMENTS BALANCE			ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS	
Line No.	Description	Amount	Average Balance (1)	Description	Annual Expense & Balance	Average Balance (1)
1	12/31/91 Balance per Order No. 93-0423 Dated 3/22/93	0		12/31/91 Balance per Order No. 93-0423 Dated 3/22/93	0	
2	Adjustments	0		Adjustments	0	
3	12/31/91 Adjusted Balance	0		12/31/91 Adjusted Balance	0	
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	0	**12/31/94 BALANCE**	0	0
10				1995 Amortization Expense		
11	12/31/95 BALANCE			12/31/95 BALANCE		
12				1996 Amortization Expense		
13	12/31/96 BALANCE			12/31/96 BALANCE		

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

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION

	(1)	(2)	(3)	(4)
		1994	Supporting Schedules	Recap Schedules
	ACQUISITION ADJUSTMENTS:			
14	Average Balance	0	Above	
15	Composite Non-Used & Useful Plant in Service - % (1)	0.00%	A-5 (W)	
16	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	0	Above	
18	Composite Non-Used & Useful Accumulated Depreciation - % (1)	0.00%	A-9 (W)	
19	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
20	**NET NON-USED AND USEFUL AMOUNT**	0		A-7 (W)

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

SCHEDULE OF OTHER - WATER - 1994
DEFERRED DEBITS

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [

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

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

(1)		(2)	(3)	(4)	(5)
		TOTAL DEFERRED DEBITS			
Line No.	Description	ADDITIONS	MONTHLY AMORTIZATION	UNAMORTIZED BALANCE	Recap Schedule
1	**DEFERRED DEBITS**				
3	**12/31/93 Balance**			1,177,170	
4	Jan	23,114	0	1,200,284	
5	Feb	62,129	0	1,262,413	
6	Mar	5,753	0	1,268,166	
7	Apr	16,285	0	1,284,451	
8	May	11,401	0	1,295,852	
9	Jun	6,897	0	1,302,749	
10	Jul	18,474	0	1,321,223	
11	Aug	13,513	0	1,334,736	
12	Sep	15,093	0	1,349,829	
13	Oct	73,791	0	1,423,620	
14	Nov	42,188	0	1,465,808	
15	12/31/94 Balance	0	0	1,465,808	
16					
17	**Total Amortization Expense 12/31/94**		0		B-1 (W)
18	**Average Rate Base Balance 12/31/94**			1,321,489	A-1 (W)

SCHEDULE OF WATER NET OPERATING INCOME - 1994
PRESENT AND REQUESTED

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1994 PRESENT OPERATING INCOME			1994 REQUESTED OPERATING INCOME			
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase	Requested Income	Requested Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	11,487,881	(114,558)	11,373,323	1,456,066	12,829,389	12.80%	B-4(W),B-3(W)
3	Other Revenue	99,581	0	99,581	0	99,581		B-4(W)
4	**TOTAL OPERATING REVENUES**	11,587,461	(114,558)	11,472,904	1,456,066	12,928,970		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	5,182,905	0	5,182,905	0	5,182,905		B-5(W)
7	Depreciation net of CIAC Amort	1,789,788	0	1,789,788	0	1,789,788		B-13(W)
8	*Amortization*	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	1,440,479	(39,760)	1,400,719	65,521 (A)	1,466,240		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	405,153	(26,433)	378,721	536,403 (B)	915,124		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	8,818,326	(66,193)	8,752,133	601,924	9,354,057		
12	**NET OPERATING INCOME**	2,769,135	(48,365)	2,720,771	854,142	3,574,913		
13	**RATE BASE**	36,414,662	(121,121)	36,293,541		36,293,541		A-1(W)
14	**RATE OF RETURN**	7.60%		7.50%		9.85%		D-1(W)

Notes:

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1994
PRESENT AND REQUIRED

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Description	(2) 1994 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1994 REQUIRED OPERATING INCOME Required Revenue Increase		(6) Required Income	(7) Required Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**								
2	Water Sales	11,487,881	(114,558)	11,373,323	1,456,066		12,829,389	12.80%	B-4(W),B-3(W)
3	Other Revenue	99,581	0	99,581	0		99,581		B-4(W)
4	**TOTAL OPERATING REVENUES**	11,587,461	(114,558)	11,472,904	1,456,066		12,928,970		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	5,182,905	0	5,182,905	0		5,182,905		B-5(W)
7	Depreciation net of CIAC Amort	1,789,788	0	1,789,788	0		1,789,788		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	1,440,479	(39,760)	1,400,719	65,521	(A)	1,466,240		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	405,153	(26,433)	378,721	536,403	(B)	915,124		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	8,818,326	(66,193)	8,752,133	601,924		9,354,057		
12	**NET OPERATING INCOME**	2,769,135	(48,365)	2,720,771	854,142		3,574,913		
13	**RATE BASE**	36,414,662	(121,121)	36,293,541			36,293,541		A-1(W)
14	**RATE OF RETURN**	7.60%		7.50%			9.85%		D-1(W)

Notes:

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

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1994
REQUIRED AND REQUESTED

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	11.19%	D-1(W)	
3	Rate of Return (%)	9.85%	9.85%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	36,293,541	36,293,541	A-1(W)	
6	Required / Requested Income (L3 x L5)	3,574,914	3,574,914		
7	Adjusted Income Under Present Rates	2,720,771	2,720,771	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	854,143	854,143		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	1,390,546	1,390,546		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	1,456,069	1,456,069		B-1(W)1/3,2//3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	1,390,546	1,390,546		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	536,403	536,403		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	65,523	65,523		B-1(W)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	854,143	854,143		B-1(W)1/3,2//3

Notes:

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

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

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

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

1995 INTERIM REQUIRED RATE OF RETURN CALCULATION

Line No.	Class of Capital	(1) Ratio	(2) Cost Rate	(3) Weighted Cost	(4)
21	Long-Term Debt	57.79%	8.97%	5.18%	
22	Customer Deposits	0.90%	5.92%	0.05%	
23	Deferred ITC	0.67%	9.89%	0.07%	
24	Short Term Debt	0.00%	0.00%	0.00%	
25	Preferred Stock	0.00%	0.00%	0.00%	
26	Common Equity	41.44%	11.19%	4.64%	
27	Adjustment for Gas	(0.80%)	11.19%	(0.09%)	
28	TOTAL	100.00%		9.85%	

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1994

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Description	(2) Utility Adjustments Water	(3) Supporting Schedule
1	**A. REVENUES:**		B-4(W)
2	1. Difference between Booked & Annualized Revenues.	114,558	
3			
4	2.	0	
5			
6		114,558	
7	**B. OPERATION AND MAINTENANCE EXPENSE:**		B-5(W)
8	1.	0	
9			
10	2.	0	
11			
12	3.	0	
13			
14	4.	0	
15			
16	5.	0	
17			
18	6.	0	
19			
20	7.	0	
21			
22		0	
23	**C. DEPRECIATION NET OF AMORTIZATION OF CIAC:**		B-13(W)
24	1.	0	
25			
26	2.	0	
27			
28		0	
29	**D. AMORTIZATION:**		B-18(W), A-21(W)
30	1.	0	
31			
32	2.	0	
33			
34		0	
35	**E. TAXES OTHER THAN INCOME:**		B-15(W)
36	1. Calculate RAF impact due to difference between booked and annualized revenues.	(5,155)	
37			
38	2. Non Used & Useful Property Tax Add-Back	40,591	
39			
40	3. Non Used and Useful Property Taxes	(75,196)	
41			
42		(39,760)	
43	**F. INCOME TAXES:**		B-16(W)
44	1. Calculate income tax impact as a result of the adjustments to per book income components.	(26,433)	
45			
46	2.	0	
47			
48		(26,433)	
49			
50			
51	**TOTAL WATER INCOME ADJUSTMENTS**	48,365	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING REVENUES - 1994
UNDER PRESENT RATES

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	Account No. and Description	1994 Revenues (Present) Per Books	Adjustments	Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	14,960		
3	461.1 Metered - Residential	6,870,035		
4	461.2 Metered - Commercial	1,308,835		
5	461.3 Metered - Industrial	0		
6	461.4 Metered - Public Authority	0		
7	461.5 Metered - Multi-Family	1,285,946		
8	Subtotal Water Sales	9,479,776	1,893,547	11,373,323
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0		
11	462.2 Private Fire Protection	188,768		
12	464 Other Sales - Public Authorities	0		
13	465 Irrigation Customers	1,519,798		
14	466 Sales for Resale	0		
15	467 Interdepartmental Sales	0		
16	475 Unbilled Revenues	299,537		
17	Subtotal Other Water Sales	2,008,104	(2,008,104)	0
18	**TOTAL WATER SALES**	11,487,881	(114,558)	11,373,323
19	**OTHER WATER REVENUES:**			
20	470 Forfeited Discounts	0	0	0
21	471 Misc. service Revenues	96,992	0	96,992
22	472 Rents From Water Property	0	0	0
23	473 Interdepartmental Rents	0	0	0
24	474 Other Water Revenues	2,588	0	2,588
25	**TOTAL OTHER WATER REVENUES**	99,581	0	99,581
26	**TOTAL PRESENT WATER OPERATING REVENUES**	11,587,461	(114,558)	11,472,904

Note: Adjustment relates to Annualized Revenues and cannot be broken out by class of service.
An explanation of Adjustments is provided in the "E" Schedules.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
SUMMARY OF TOTAL O & M EXPENSES

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Account No. and Name	(2) 1994 TOTAL O & M (.1 - .8) Per Books O & M	(3) Adjustments	(4) Adjusted O & M	(5) 1994 DIRECT O & M (.1 - .6) Per Books O & M	(6) Adjustments	(7) Adjusted O & M	(8) 1994 ALLOCATED CUST ACCTS (.7) Per Books O & M	(9) Adjustments	(10) Adjusted O & M	(11) 1994 ALLOCATED A & G (.8) Per Books O & M	(12) Adjustments	(13) Adjusted O & M
1	601 Salaries & Wages - Employees	1,432,573	0	1,432,573	750,137	0	750,137	200,620	0	200,620	481,816	0	481,816
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits (1)	343,386	0	343,386	179,806	0	179,806	48,089	0	48,089	115,491	0	115,491
4	610 Purchased Water	889,239	0	889,239	889,239	0	889,239	0	0	0	0	0	0
5	615 Purchased Power	919,475	0	919,475	910,739	0	910,739	764	0	764	7,971	0	7,971
6	616 Fuel for Power Production	4,149	0	4,149	4,149	0	4,149	0	0	0	0	0	0
7	618 Chemicals	414,636	0	414,636	414,636	0	414,636	0	0	0	0	0	0
8	620 Materials & Supplies	398,077	0	398,077	360,982	0	360,982	11,999	0	11,999	25,096	0	25,096
9	631 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632 Contractual Services - Acct.	20,841	0	20,841	0	0	0	0	0	0	20,841	0	20,841
11	633 Contractual Services - Legal	16,523	0	16,523	0	0	0	0	0	0	16,523	0	16,523
12	634 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	238,244	0	238,244	180,694	0	180,694	0	0	0	57,550	0	57,550
14	641 Rental of Real Building/Real Property	20,985	0	20,985	2,990	0	2,990	1,744	0	1,744	16,251	0	16,251
15	642 Rental of Equipment	6,198	0	6,198	5,050	0	5,050	42	0	42	1,106	0	1,106
16	650 Transportation Expense	61,553	0	61,553	50,598	0	50,598	4,893	0	4,893	6,062	0	6,062
17	656 Insurance - Vehicle	13,681	0	13,681	0	0	0	0	0	0	13,681	0	13,681
18	657 Insurance - General Liability	31,301	0	31,301	0	0	0	0	0	0	31,301	0	31,301
19	658 Insurance - Workman's Comp (2)	25,499	0	25,499	13,352	0	13,352	3,571	0	3,571	8,576	0	8,576
20	659 Insurance - Other	2,841	0	2,841	0	0	0	0	0	0	2,841	0	2,841
21	660 Advertising Expense	3,373	0	3,373	0	0	0	0	0	0	3,373	0	3,373
22	666 Reg. Comm. Exp. - Rate Case Amort.	84,828	0	84,828	0	0	0	0	0	0	84,828	0	84,828
23	667 Reg. Comm. Exp. - Other	11,091	0	11,091	0	0	0	0	0	0	11,091	0	11,091
24	670 Bad Debt Expense	15,234	0	15,234	0	0	0	15,234	0	15,234	0	0	0
25	675 Miscellaneous Expenses	229,179	0	229,179	55,147	0	55,147	14,306	0	14,306	159,726	0	159,726
26	**TOTAL WATER O & M EXPENSES**	5,182,905	0	5,182,905	3,817,519	0	3,817,519	301,263	0	301,263	1,064,123	0	1,064,123

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
TOTAL O & M BY MONTH (6XX.1 - 6XX.8)

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.:
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL O & M (.1 - .8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.8 Salaries & Wages - Employees	100,589	120,090	100,397	112,136	114,177	118,818	114,883	98,116	117,898	125,776	106,792	202,902	1,432,573	0	1,432,573
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8 Employee Pensions & Benefits (1)	24,110	28,785	24,066	26,881	27,367	28,481	27,535	23,518	28,260	30,149	25,598	48,635	343,386	0	343,386
4	610.1-.8 Purchased Water	87,762	77,393	73,037	93,658	88,432	90,259	67,254	61,190	64,829	45,952	65,368	74,105	889,239	0	889,239
5	*615.1-.8 Purchased Power*	84,638	66,465	92,844	80,146	97,364	87,351	69,975	60,351	58,423	57,950	73,452	90,517	919,475	0	919,475
6	616.1-.8 Fuel for Power Production	0	0	0	0	3,507	(1,255)	0	0	0	0	1,442	455	4,149	0	4,149
7	618.1-.8 Chemicals	27,706	28,684	36,959	40,653	21,196	42,069	36,557	29,570	22,734	42,154	35,455	50,899	414,636	0	414,636
8	620.1-.8 Materials & Supplies	29,536	13,821	19,145	24,909	28,390	31,169	23,551	35,487	38,593	46,334	38,239	68,902	398,077	0	398,077
9	631.1-.8 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.8 Contractual Services - Acct.	1,594	1,649	1,722	1,615	1,618	1,845	1,820	1,894	2,060	1,763	1,582	1,680	20,841	0	20,841
11	633.1-.8 Contractual Services - Legal	1,264	1,307	1,365	1,280	1,283	1,463	1,443	1,501	1,633	1,398	1,254	1,332	16,523	0	16,523
12	634.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8 Contractual Services - Other	17,923	25,992	15,246	22,319	28,654	18,629	13,065	18,376	22,250	11,729	21,545	22,516	238,244	0	238,244
14	641.1-.8 Rental of Real Building/Real Property	1,360	1,390	2,463	1,399	1,423	2,531	1,573	1,480	2,743	1,524	1,395	1,603	20,985	0	20,985
15	642.1-.8 Rental of Equipment	87	164	254	1,377	210	326	1,181	574	739	651	101	533	6,198	0	6,198
16	*650.1-.8 Transportation Expense*	1,455	3,841	5,034	5,699	8,018	3,222	4,042	4,385	6,563	5,440	5,662	8,190	61,553	0	61,553
17	656.1-.8 Insurance - Vehicle	1,046	1,082	1,131	1,060	1,062	1,211	1,195	1,243	1,352	1,157	1,038	1,103	13,681	0	13,681
18	657.1-.8 Insurance - General Liability	2,394	2,476	2,587	2,426	2,430	2,771	2,733	2,844	3,094	2,648	2,376	2,523	31,301	0	31,301
19	658.1-.8 Insurance - Workman's Comp (2)	1,791	2,138	1,787	1,996	2,033	2,115	2,045	1,746	2,099	2,239	1,900	3,611	25,499	0	25,499
20	659.1-.8 Insurance - Other	217	225	235	220	221	252	248	258	281	240	216	229	2,841	0	2,841
21	660.1-.8 Advertising Expense	258	267	279	261	262	299	295	307	333	285	256	272	3,373	0	3,373
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	6,487	6,711	7,010	6,574	6,585	7,511	7,408	7,708	8,386	7,175	6,438	6,837	84,828	0	84,828
23	667.1-.8 Reg. Comm. Exp. - Other	848	877	917	860	861	982	969	1,008	1,096	938	842	894	11,091	0	11,091
24	670.1-.8 Bad Debt Expense	1,027	915	1,449	1,220	1,412	1,519	1,348	32	1,036	1,308	1,413	2,558	15,234	0	15,234
25	675.1-.8 Miscellaneous Expenses	16,221	18,870	18,997	15,538	15,920	17,894	19,486	18,219	21,251	29,233	9,575	27,975	229,179	0	229,179
26	**TOTAL WATER O & M EXPENSES**	408,314	403,141	406,923	442,227	452,423	459,562	398,606	369,807	405,655	416,041	401,937	618,269	5,182,905	0	5,182,905

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF OPERATING AND MAINTENANCE EXPENSES - 1994
DIRECT EXPENSES BY MONTH (6XX.1 - 6XX.6)

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL DIRECT O & M (.1 - .6) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.6 Salaries & Wages - Employees	50,213	69,931	41,500	58,737	58,179	56,160	55,056	53,916	56,624	67,818	51,621	130,382	750,137	0	750,137
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6 Employee Pensions & Benefits (1)	12,035	16,762	9,948	14,081	13,944	13,462	13,195	12,923	13,573	16,257	12,374	31,252	179,806	0	179,806
4	610.1-.6 Purchased Water	87,762	77,393	73,037	93,658	88,432	90,259	67,254	61,190	64,829	45,952	65,368	74,105	889,239	0	889,239
5	615.1-.6 Purchased Power	83,977	65,788	92,113	79,467	96,674	86,569	69,211	59,625	57,583	57,210	72,776	89,746	910,739	0	910,739
6	616.1-.6 Fuel for Power Production	0	0	0	0	3,507	(1,255)	0	0	0	0	1,442	455	4,149	0	4,149
7	618.1-.6 Chemicals	27,706	28,684	36,959	40,653	21,196	42,069	36,557	29,570	22,734	42,154	35,455	50,899	414,636	0	414,636
8	620.1-.6 Materials & Supplies	26,808	11,115	15,930	22,004	25,330	27,751	20,296	33,182	35,296	43,182	35,222	64,864	360,982	0	360,982
9	631.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6 Contractual Services - Other	13,522	21,439	10,490	17,859	24,187	13,534	8,039	13,147	16,561	6,861	17,177	17,878	180,694	0	180,694
14	641.1-.6 Rental of Real Building/Real Property	0	0	954	0	0	1,018	0	0	1,018	0	0	0	2,990	0	2,990
15	642.1-.6 Rental of Equipment	0	74	159	1,288	120	224	1,081	473	627	554	13	437	5,050	0	5,050
16	650.1-.6 Transportation Expense	861	3,068	4,068	4,838	7,094	2,198	3,080	3,824	5,631	4,506	4,748	6,880	50,598	0	50,598
17	656.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6 Insurance - Workman's Comp (2)	894	1,245	739	1,046	1,036	1,000	980	959	1,008	1,207	918	2,320	13,352	0	13,352
20	659.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6 Miscellaneous Expenses	3,041	5,376	4,437	2,015	2,135	2,326	4,272	3,675	4,488	14,496	(3,874)	12,700	55,147	0	55,147
26	**TOTAL WATER DIRECT O & M EXPENSES**	306,819	300,875	290,334	335,646	341,894	335,315	279,023	272,484	279,972	300,199	293,240	481,918	3,817,519	0	3,817,519

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (6XX.7)

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.7 Salaries & Wages - Employees	13,528	12,044	19,082	16,060	18,596	19,999	17,752	418	13,644	17,204	18,604	33,689	200,620	0	200,620
2	603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7 Employee Pensions & Benefits (1)	3,243	2,887	4,574	3,850	4,458	4,794	4,255	100	3,271	4,124	4,459	8,075	48,089	0	48,089
4	610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7 Purchased Power	52	46	73	61	71	76	68	2	52	66	71	128	764	0	764
6	616.7 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7 Materials & Supplies	809	720	1,141	961	1,112	1,196	1,062	25	818	1,029	1,113	2,015	11,999	0	11,999
9	631.7 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7 Rental of Real Building/Real Property	118	105	166	140	162	174	154	4	119	150	162	293	1,744	0	1,744
15	642.7 Rental of Equipment	3	3	4	3	4	4	4	0	3	4	4	7	42	0	42
16	650.7 Transportation Expense	330	294	465	392	454	488	433	10	333	420	454	822	4,893	0	4,893
17	656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7 Insurance - Workman's Comp (2)	241	214	340	286	331	356	316	7	243	306	331	600	3,571	0	3,571
20	659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7 Bad Debt Expense	1,027	915	1,449	1,220	1,412	1,519	1,348	32	1,036	1,306	1,413	2,558	15,234	0	15,234
25	675.7 Miscellaneous Expenses	965	859	1,361	1,145	1,326	1,426	1,266	30	973	1,227	1,327	2,402	14,306	0	14,306
26	**TOTAL WATER ALLOCATED CUST ACCTS EXP.**	20,315	18,086	28,654	24,117	27,926	30,031	26,657	628	20,489	25,834	27,937	50,590	301,263	0	301,263

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
ALLOCATED A & G EXPENSES BY MONTH (6XX.8)

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Account No.	Account Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED A & G EXPENSE (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.8	Salaries & Wages - Employees	36,847	38,115	39,815	37,339	37,401	42,659	42,075	43,782	47,630	40,754	36,567	38,831	481,816	0	481,816
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits (1)	8,832	9,136	9,544	8,950	8,965	10,225	10,085	10,494	11,417	9,769	8,765	9,308	115,491	0	115,491
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	610	631	659	618	619	706	696	724	788	674	605	642	7,971	0	7,971
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	1,919	1,985	2,074	1,945	1,948	2,222	2,192	2,280	2,481	2,123	1,905	2,023	25,096	0	25,096
9	631.8	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.8	Contractual Services - Acct.	1,594	1,649	1,722	1,615	1,618	1,845	1,820	1,894	2,060	1,763	1,582	1,680	20,841	0	20,841
11	633.8	Contractual Services - Legal	1,264	1,307	1,365	1,280	1,283	1,463	1,443	1,501	1,633	1,398	1,254	1,332	16,523	0	16,523
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	4,401	4,553	4,756	4,460	4,467	5,095	5,026	5,229	5,689	4,866	4,368	4,638	57,550	0	57,550
14	641.8	Rental of Real Building/Real Property	1,243	1,286	1,343	1,259	1,261	1,439	1,419	1,477	1,606	1,375	1,233	1,310	16,251	0	16,251
15	642.8	Rental of Equipment	85	87	91	86	86	98	97	100	109	94	84	89	1,106	0	1,106
16	650.8	Transportation Expense	464	480	501	470	471	537	529	551	599	513	460	489	6,062	0	6,062
17	656.8	Insurance - Vehicle	1,046	1,082	1,131	1,060	1,062	1,211	1,195	1,243	1,352	1,157	1,038	1,103	13,681	0	13,681
18	657.8	Insurance - General Liability	2,394	2,476	2,587	2,426	2,430	2,771	2,733	2,844	3,094	2,648	2,376	2,523	31,301	0	31,301
19	658.8	Insurance - Workman's Comp (2)	656	678	709	665	666	759	749	779	848	725	651	691	8,576	0	8,576
20	659.8	Insurance - Other	217	225	235	220	221	252	248	258	281	240	216	229	2,841	0	2,841
21	660.8	Advertising Expense	258	267	279	261	262	299	295	307	333	285	256	272	3,373	0	3,373
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	6,487	6,711	7,010	6,574	6,585	7,511	7,408	7,708	8,386	7,175	6,438	6,837	84,828	(0)	84,828
23	667.8	Reg. Comm. Exp. - Other	848	877	917	860	861	982	969	1,008	1,096	938	842	894	11,091	(0)	11,091
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	12,215	12,636	13,199	12,378	12,399	14,142	13,948	14,514	15,790	13,510	12,122	12,873	159,726	0	159,726
26		TOTAL WATER ALLOCATED A & G EXPENSES	81,380	84,180	87,935	82,465	82,603	94,216	92,926	96,695	105,194	90,008	80,760	85,761	1,064,123	(0)	1,064,123

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
SUMMARY OF TOTAL UTILITY ADJUSTMENTS TO O & M (6XX.1 - 6XX.8)

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

FPSC
Schedule: B-5(W)
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Preparer: Kimball
Recap Schedule: B-3(W)

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
								TOTAL UTILITY ADJUSTMENTS TO O&M EXPENSES						
Line No.	Account No.	and Name	Per Books O & M	Purchased Raw Water from Marco Island									Net Adjustments	Total Adjusted O & M
1	601.1-.8	Salaries & Wages - Employees	1,432,573	0	0	0	0	0	0	0	0	0	0	1,432,573
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8	Employee Pensions & Benefits (1)	343,386	0	0	0	0	0	0	0	0	0	0	343,386
4	610.1-.8	Purchased Water	889,239	0	0	0	0	0	0	0	0	0	0	889,239
5	615.1-.8	Purchased Power	919,475	0	0	0	0	0	0	0	0	0	0	919,475
6	616.1-.8	Fuel for Power Production	4,149	0	0	0	0	0	0	0	0	0	0	4,149
7	618.1-.8	Chemicals	414,636	0	0	0	0	0	0	0	0	0	0	414,636
8	620.1-.8	Materials & Supplies	398,077	0	0	0	0	0	0	0	0	0	0	398,077
9	631.1-.8	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.8	Contractual Services - Acct.	20,841	0	0	0	0	0	0	0	0	0	0	20,841
11	633.1-.8	Contractual Services - Legal	16,523	0	0	0	0	0	0	0	0	0	0	16,523
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8	Contractual Services - Other	238,244	0	0	0	0	0	0	0	0	0	0	238,244
14	641.1-.8	Rental of Real Building/Real Property	20,985	0	0	0	0	0	0	0	0	0	0	20,985
15	642.1-.8	Rental of Equipment	6,198	0	0	0	0	0	0	0	0	0	0	6,198
16	650.1-.8	Transportation Expense	61,553	0	0	0	0	0	0	0	0	0	0	61,553
17	656.1-.8	Insurance - Vehicle	13,681	0	0	0	0	0	0	0	0	0	0	13,681
18	657.1-.8	Insurance - General Liability	31,301	0	0	0	0	0	0	0	0	0	0	31,301
19	658.1-.8	Insurance - Workman's Comp (2)	25,499	0	0	0	0	0	0	0	0	0	0	25,499
20	659.1-.8	Insurance - Other	2,841	0	0	0	0	0	0	0	0	0	0	2,841
21	660.1-.8	Advertising Expense	3,373	0	0	0	0	0	0	0	0	0	0	3,373
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	84,828	0	0	0	0	0	0	0	0	0	0	84,828
23	667.1-.8	Reg. Comm. Exp. - Other	11,091	0	0	0	0	0	0	0	0	0	0	11,091
24	670.1-.8	Bad Debt Expense	15,234	0	0	0	0	0	0	0	0	0	0	15,234
25	675.1-.8	Miscellaneous Expenses	229,179	0	0	0	0	0	0	0	0	0	0	229,179
26	**TOTAL WATER O & M EXPENSES**		5,182,905	0	0	0	0	0	0	0	0	0	0	5,182,905

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.76% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (6XX.1 - 6XX.6)

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

FPSC
Schedule: B-5(W)
Page 7 Of 9
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
						UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES							
Line No.	Account No. and Name	Per Books O & M	Purchased Raw Water from Marco Island									Net Adjustments	Total Adjusted O & M
1	601.1-.6 Salaries & Wages - Employees	750,137	0	0	0	0	0	0	0	0	0	0	750,137
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6 Employee Pensions & Benefits (1)	179,806	0	0	0	0	0	0	0	0	0	0	179,806
4	610.1-.6 Purchased Water	889,239	0	0	0	0	0	0	0	0	0	0	889,239
5	615.1-.6 Purchased Power	910,739	0	0	0	0	0	0	0	0	0	0	910,739
6	616.1-.6 Fuel for Power Production	4,149	0	0	0	0	0	0	0	0	0	0	4,149
7	618.1-.6 Chemicals	414,636	0	0	0	0	0	0	0	0	0	0	414,636
8	620.1-.6 Materials & Supplies	360,982	0	0	0	0	0	0	0	0	0	0	360,982
9	631.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6 Contractual Services - Other	180,694	0	0	0	0	0	0	0	0	0	0	180,694
14	641.1-.6 Rental of Real Building/Real Property	2,990	0	0	0	0	0	0	0	0	0	0	2,990
15	642.1-.6 Rental of Equipment	5,050	0	0	0	0	0	0	0	0	0	0	5,050
16	650.1-.6 Transportation Expense	50,598	0	0	0	0	0	0	0	0	0	0	50,598
17	656.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6 Insurance - Workman's Comp (2)	13,352	0	0	0	0	0	0	0	0	0	0	13,352
20	659.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6 Miscellaneous Expenses	55,147	0	0	0	0	0	0	0	0	0	0	55,147
26	**TOTAL WATER DIRECT O & M EXPENSES**	3,817,519	0	0	0	0	0	0	0	0	0	0	3,817,519

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
UTILITY ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXPENSES (6XX.7)

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

FPSC
Schedule: B-5(W)
Page 8 0f 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				UTILITY ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXPENSES										
Line No.	Account No.	Account No. and Name	Per Books O & M										Net Adjustments	Total Adjusted O & M
1	601.7	Salaries & Wages - Employees	200,620	0	0	0	0	0	0	0	0	0	0	200,620
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7	Employee Pensions & Benefits (1)	48,069	0	0	0	0	0	0	0	0	0	0	48,069
4	610.7	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7	Purchased Power	764	0	0	0	0	0	0	0	0	0	0	764
6	616.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7	Materials & Supplies	11,999	0	0	0	0	0	0	0	0	0	0	11,999
9	631.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7	Rental of Real Building/Real Property	1,744	0	0	0	0	0	0	0	0	0	0	1,744
15	642.7	Rental of Equipment	42	0	0	0	0	0	0	0	0	0	0	42
16	650.7	Transportation Expense	4,893	0	0	0	0	0	0	0	0	0	0	4,893
17	656.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7	Insurance - Workman's Comp (2)	3,571	0	0	0	0	0	0	0	0	0	0	3,571
20	659.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7	Bad Debt Expense	15,234	0	0	0	0	0	0	0	0	0	0	15,234
25	675.7	Miscellaneous Expenses	14,306	0	0	0	0	0	0	0	0	0	0	14,306
26		TOTAL WATER CUSTOMER ACCOUNT EXPENSES	301,263	0	0	0	0	0	0	0	0	0	0	301,263

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
UTILITY ADJUSTMENTS TO ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				UTILITY ADJUSTMENTS TO ALLOCATED A&G EXPENSES										
Line No.		Account No. and Name	Per Books O & M										Net Adjustments	Total Adjusted O & M
1	601.8	Salaries & Wages - Employees	481,816	0	0	0	0	0	0	0	0	0	0	481,816
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits (1)	115,491	0	0	0	0	0	0	0	0	0	0	115,491
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	7,971	0	0	0	0	0	0	0	0	0	0	7,971
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	25,096	0	0	0	0	0	0	0	0	0	0	25,096
9	631.8	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.8	Contractual Services - Acct.	20,841	0	0	0	0	0	0	0	0	0	0	20,841
11	633.8	Contractual Services - Legal	16,523	0	0	0	0	0	0	0	0	0	0	16,523
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	57,550	0	0	0	0	0	0	0	0	0	0	57,550
14	641.8	Rental of Real Building/Real Property	16,251	0	0	0	0	0	0	0	0	0	0	16,251
15	642.8	Rental of Equipment	1,106	0	0	0	0	0	0	0	0	0	0	1,106
16	650.8	Transportation Expense	6,062	0	0	0	0	0	0	0	0	0	0	6,062
17	656.8	Insurance - Vehicle	13,681	0	0	0	0	0	0	0	0	0	0	13,681
18	657.8	Insurance - General Liability	31,301	0	0	0	0	0	0	0	0	0	0	31,301
19	658.8	Insurance - Workman's Comp (2)	8,576	0	0	0	0	0	0	0	0	0	0	8,576
20	659.8	Insurance - Other	2,841	0	0	0	0	0	0	0	0	0	0	2,841
21	660.8	Advertising Expense	3,373	0	0	0	0	0	0	0	0	0	0	3,373
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	84,828	0	0	0	0	0	0	0	0	0	0	84,828
23	667.8	Reg. Comm. Exp. - Other	11,091	0	0	0	0	0	0	0	0	0	0	11,091
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	159,726	0	0	0	0	0	0	0	0	0	0	159,726
26		**TOTAL WATER A & G EXPENSES**	1,064,123	0	0	0	0	0	0	0	0	0	0	1,064,123

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1994
SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended XX/XX/XX (4)	(3) Historic Year Ended 12/31/94	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	(6) O & M Expense Guideline 12/31/94 (3)	(7) (3 - 6) 1994 Deviation From Guideline Amount (3)	(8) (7 / 6) 1994 Deviation From Guideline %
1	601.1-.8 Salaries & Wages - Employees	1,101,196	1,432,573	331,377	30.09%	1,285,559	147,014	11.44%
2	603.1-.8 Salaries & Wages - Officers, Etc.	418	0	(418)	(100.00%)	603	(603)	(100.00%)
3	604.1-.8 Employee Pensions & Benefits (1)	236,006	343,386	107,380	45.50%	267,974	75,412	28.14%
4	610.1-.8 Purchased Water	608,917	889,239	280,322	46.04%	849,221	40,018	4.71%
5	615.1-.8 Purchased Power	938,906	919,475	(19,431)	(2.07%)	1,075,811	(156,336)	(14.53%)
6	616.1-.8 Fuel for Power Production	0	4,149	4,149	100.00%	0	4,149	100.00%
7	618.1-.8 Chemicals	524,324	414,636	(109,688)	(20.92%)	592,093	(177,457)	(29.97%)
8	620.1-.8 Materials & Supplies	139,940	398,077	258,137	184.46%	167,840	230,237	137.18%
9	631.1-.8 Contractual Services - Eng.	48	0	(48)	(100.00%)	56	(56)	(100.00%)
10	632.1-.8 Contractual Services - Acct.	24,114	20,841	(3,273)	(13.57%)	28,396	(7,554)	(26.60%)
11	633.1-.8 Contractual Services - Legal	12,307	16,523	4,216	34.25%	13,858	2,664	19.22%
12	634.1-.8 Contractual Services - Mgmt Fees	24	0	(24)	(100.00%)	35	(35)	(100.00%)
13	635.1-.8 Contractual Services - Other	69,289	238,244	168,955	243.84%	80,307	157,937	196.67%
14	641.1-.8 Rental of Real Building/Real Property	10,248	20,985	10,737	104.77%	12,325	8,660	70.27%
15	642.1-.8 Rental of Equipment	2,457	6,198	3,741	152.24%	2,884	3,314	114.92%
16	650.1-.8 Transportation Expense	43,298	61,553	18,255	42.16%	50,232	11,320	22.54%
17	656.1-.8 Insurance - Vehicle	18,976	13,681	(5,295)	(27.91%)	21,622	(7,942)	(36.73%)
18	657.1-.8 Insurance - General Liability	29,383	31,301	1,918	6.53%	34,436	(3,135)	(9.10%)
19	658.1-.8 Insurance - Workman's Comp	32,565	25,499	(7,066)	(21.70%)	36,585	(11,086)	(30.30%)
20	659.1-.8 Insurance - Other	10,924	2,841	(8,083)	(73.99%)	12,319	(9,478)	(76.94%)
21	660.1-.8 Advertising Expense	779	3,373	2,594	333.04%	913	2,460	269.36%
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	78,190	84,828	6,638	8.49%	87,527	(2,699)	(3.08%)
23	667.1-.8 Reg. Comm. Exp. - Other	2	11,091	11,089	554450.00%	3	11,088	407464.60%
24	670.1-.8 Bad Debt Expense	25,003	15,234	(9,769)	(39.07%)	28,532	(13,298)	(46.61%)
25	675.1-.8 Miscellaneous Expenses	132,118	229,179	97,061	73.47%	154,339	74,840	48.49%
26	**TOTAL WATER O & M EXPENSES**	4,039,432	5,182,905	1,143,473	28.31%	4,803,469	379,436	7.90%
27	**TOTAL (LESS ACCTS 666 & 667)**	3,961,240	5,086,986	1,125,746	28.42%			
28	***Average # of Customers***	17,068	18,067	1,000	5.86%			
29	**Consumer Price Index - U** (2)	125.6	148.3	22.7	18.10%			
30	**COMPOUND MULTIPLIER** [(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]				25.01%			

NOTES:
(1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.
(2) Consumer Price Indexes are weighted average indexed for Prior Test Year and Historic Test Year.
(3) *O&M Expense Guideline and Amount of 1994 Deviation from Guideline are totals of expenses at the individual plant level.*
(4) Various test years at the summary levels.

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1994
SUMMARY OF DIRECT EXPENSES (6XX.1 - 6xx.6)

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.		(1) Account No. and Name	(2) Prior Test Year Ended XX/XX/XX (4)	(3) Historic Year Ended 12/31/94	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	(6) O & M Expense Guideline 12/31/94 (3)	(7) (3 - 6) 1994 Deviation From Guideline Amount (3)	(8) (7 / 6) 1994 Deviation From Guideline %
1	601.1-.6	Salaries & Wages - Employees	634,878	750,137	115,259	18.15%	737,104	13,033	1.77%
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0.00%
3	604.1-.6	Employee Pensions & Benefits (1)	90,687	179,806	89,119	98.27%	102,974	76,832	74.61%
4	610.1-.6	Purchased Water	596,664	889,239	292,575	49.04%	809,450	79,789	9.86%
5	615.1-.6	Purchased Power	944,748	910,739	(34,009)	(3.60%)	1,107,975	(197,236)	(17.80%)
6	616.1-.6	Fuel for Power Production	0	4,149	4,149	100.00%	0	4,149	100.00%
7	618.1-.6	Chemicals	524,324	414,636	(109,688)	(20.92%)	592,093	(177,457)	(29.97%)
8	620.1-.6	Materials & Supplies	106,141	360,982	254,841	240.10%	128,903	232,079	180.04%
9	631.1-.6	Contractual Services - Eng.	0	0	0	0.00%	0	0	0.00%
10	632.1-.6	Contractual Services - Acct.	0	0	0	0.00%	0	0	0.00%
11	633.1-.6	Contractual Services - Legal	0	0	0	0.00%	0	0	0.00%
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0.00%
13	635.1-.6	Contractual Services - Other	55,072	180,694	125,622	228.11%	63,377	117,317	185.11%
14	641.1-.6	Rental of Real Building/Real Property	0	2,990	2,990	100.00%	0	2,990	100.00%
15	642.1-.6	Rental of Equipment	2,062	5,050	2,988	144.91%	2,412	2,638	109.37%
16	650.1-.6	Transportation Expense	41,235	50,598	9,363	22.71%	47,817	2,781	5.82%
17	656.1-.6	Insurance - Vehicle	0	0	0	0.00%	0	0	0.00%
18	657.1-.6	Insurance - General Liability	0	0	0	0.00%	0	0	0.00%
19	658.1-.6	Insurance - Workman's Comp	17,790	13,352	(4,438)	(24.95%)	19,937	(6,585)	(33.03%)
20	659.1-.6	Insurance - Other	0	0	0	0.00%	0	0	0.00%
21	660.1-.6	Advertising Expense	0	0	0	0.00%	0	0	0.00%
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	0	0	0.00%
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	0	0	0.00%
24	670.1-.6	Bad Debt Expense	0	0	0	0.00%	0	0	0.00%
25	675.1-.6	Miscellaneous Expenses	7,701	55,147	47,446	616.10%	8,542	46,605	545.60%
26		**TOTAL WATER O & M EXPENSES**	3,021,302	3,817,519	796,217	26.35%	3,620,584	196,935	5.44%
27		**TOTAL (LESS ACCTS 666 & 667)**	3,021,302	3,817,519	796,217	26.35%			
28		**Average # of Customers**	17,068	18,067	999	5.85%			
29		**Consumer Price Index - U (2)**	124.9	148.3	23.4	18.73%			
30		**COMPOUND MULTIPLIER** [(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]				25.68%			

NOTES:
(1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.
(2) Consumer Price Indexes are weighted average indexed for Prior Test Year and Historic Test Year.
(3) O&M Expense Guideline and Amount of 1994 Deviation from Guideline are totals of expenses at the individual plant level.
(4) Various test years at the summary levels.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1994
SUMMARY OF CUSTOMER ACCOUNTS EXPENSE (6XX.7)

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.		Account No. and Name	(1)	(2) Prior Test Year Ended XX/XX/XX (4)	(3) Historic Year Ended 12/31/94	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	(6) O & M Expense Guideline 12/31/94 (3)	(7) (3 - 6) 1994 Deviation From Guideline Amount (3)	(8) (7 / 6) 1994 Deviation From Guideline %
1	601.7	Salaries & Wages - Employees		152,906	200,620	47,714	31.20%	184,028	16,592	9.02%
2	603.7	Salaries & Wages - Officers, Etc.		0	0	0	0.00%	0	0	0.00%
3	604.7	Employee Pensions & Benefits (1)		25,346	48,089	22,743	89.73%	29,967	18,122	60.47%
4	610.7	Purchased Water		0	0	0	0.00%	0	0	0.00%
5	615.7	Purchased Power		417	764	347	83.21%	463	301	65.01%
6	616.7	Fuel for Power Production		0	0	0	0.00%	0	0	0.00%
7	618.7	Chemicals		0	0	0	0.00%	0	0	0.00%
8	620.7	Materials & Supplies		2,994	11,999	9,005	300.77%	3,580	8,419	235.17%
9	631.7	Contractual Services - Eng.		0	0	0	0.00%	0	0	0.00%
10	632.7	Contractual Services - Acct.		0	0	0	0.00%	0	0	0.00%
11	633.7	Contractual Services - Legal		0	0	0	0.00%	0	0	0.00%
12	634.7	Contractual Services - Mgmt Fees		0	0	0	0.00%	0	0	0.00%
13	635.7	Contractual Services - Other		76	0	(76)	(100.00%)	83	(83)	(100.00%)
14	641.7	Rental of Real Building/Real Property		0	1,744	1,744	100.00%	0	1,744	100.00%
15	642.7	Rental of Equipment		0	42	42	100.00%	0	42	100.00%
16	650.7	Transportation Expense		798	4,893	4,095	513.16%	887	4,006	451.63%
17	656.7	Insurance - Vehicle		0	0	0	0.00%	0	0	0.00%
18	657.7	Insurance - General Liability		0	0	0	0.00%	0	0	0.00%
19	658.7	Insurance - Workman's Comp		3,228	3,571	343	10.63%	3,589	(18)	(0.50%)
20	659.7	Insurance - Other		0	0	0	0.00%	0	0	0.00%
21	660.7	Advertising Expense		0	0	0	0.00%	0	0	0.00%
22	666.7	Reg. Comm. Exp. - Rate Case Amort.		0	0	0	0.00%	0	0	0.00%
23	667.7	Reg. Comm. Exp. - Other		0	0	0	0.00%	0	0	0.00%
24	670.7	Bad Debt Expense		25,003	15,234	(9,769)	(39.07%)	28,529	(13,295)	(46.60%)
25	675.7	Miscellaneous Expenses		885	14,306	13,421	1516.50%	1,158	13,148	1135.41%
26		**TOTAL WATER O & M EXPENSES**		211,653	301,263	89,609	42.34%	252,284	48,978	19.41%
27		**TOTAL (LESS ACCTS 666 & 667)**		211,653	301,263	89,609	42.34%			
28		**Average # of Customers**		17,068	18,067	999	5.85%			
29		**Consumer Price Index - U (2)**		135.2	148.3	13.1	9.69%			
30		**COMPOUND MULTIPLIER**					16.11%			

[(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]

NOTES:
(1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.
(2) Consumer Price Indexes are weighted average indexed for Prior Test Year and Historic Test Year.
(3) O&M Expense Guideline and Amount of 1994 Deviation from Guideline are totals of expenses at the individual plant level.
(4) Various test years at the summary levels.

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINES - 1994
SUMMARY OF ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	Account No. and Name	(1)	(2) Prior Test Year Ended XX/XX/XX (4)	(3) Historic Year Ended 12/31/94	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	(6) O & M Expense Guideline 12/31/94 (3)	(7) (3 - 6) 1994 Deviation From Guideline Amount (3)	(8) (7 / 6) 1994 Deviation From Guideline %
1	601.8	Salaries & Wages - Employees	313,412	481,616	168,404	53.73%	364,314	117,502	32.25%
2	603.8	Salaries & Wages - Officers, Etc.	418	0	(418)	(100.00%)	603	(603)	(100.00%)
3	604.8	Employee Pensions & Benefits (1)	119,973	115,491	(4,482)	(3.74%)	135,033	(19,542)	(14.47%)
4	610.8	Purchased Water	0	0	0	0.00%	0	0	0.00%
5	615.8	Purchased Power	5,994	7,971	1,977	32.98%	6,932	1,039	14.99%
6	616.8	Fuel for Power Production	0	0	0	0.00%	0	0	0.00%
7	618.8	Chemicals	0	0	0	0.00%	0	0	0.00%
8	620.8	Materials & Supplies	30,805	25,096	(5,709)	(18.53%)	35,310	(10,214)	(28.93%)
9	631.8	Contractual Services - Eng.	48	0	(48)	(100.00%)	55	(55)	(100.00%)
10	632.8	Contractual Services - Acct.	24,114	20,841	(3,273)	(13.57%)	28,396	(7,555)	(26.61%)
11	633.8	Contractual Services - Legal	12,307	16,523	4,216	34.26%	13,859	2,664	19.22%
12	634.8	Contractual Services - Mgmt Fees	24	0	(24)	(100.00%)	34	(34)	(100.00%)
13	635.8	Contractual Services - Other	14,141	57,550	43,409	306.97%	16,845	40,705	241.64%
14	641.8	Rental of Real Building/Real Property	10,248	16,251	6,003	58.58%	12,326	3,925	31.84%
15	642.8	Rental of Equipment	395	1,106	711	180.00%	474	632	133.33%
16	650.8	Transportation Expense	1,265	6,062	4,797	379.21%	1,530	4,532	296.21%
17	656.8	Insurance - Vehicle	18,976	13,681	(5,295)	(27.90%)	21,623	(7,942)	(36.73%)
18	657.8	Insurance - General Liability	29,349	31,301	1,952	6.65%	34,323	(3,022)	(8.80%)
19	658.8	Insurance - Workman's Comp	11,548	8,576	(2,972)	(25.74%)	13,062	(4,486)	(34.34%)
20	659.8	Insurance - Other	10,946	2,841	(8,105)	(74.05%)	12,392	(9,551)	(77.07%)
21	660.8	Advertising Expense	789	3,373	2,584	327.50%	947	2,426	256.18%
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	78,191	84,828	6,637	8.49%	87,529	(2,701)	(3.09%)
23	667.8	Reg. Comm. Exp. - Other	2	11,091	11,089	554450.00%	2	11,089	554450.00%
24	670.8	Bad Debt Expense	0	0	0	0.00%	0	0	0.00%
25	675.8	Miscellaneous Expenses	123,532	159,726	36,194	29.30%	144,623	15,103	10.44%
26	**TOTAL WATER O & M EXPENSES**		806,477	1,064,123	257,647	31.95%	930,212	133,912	14.40%
27	**TOTAL (LESS ACCTS 666 & 667)**		728,284	968,204	239,921	32.94%			
28	**Average # of Customers**		17,068	18,067	999	5.85%			
29	**Consumer Price Index - U (2)**		124.9	148.3	23.4	18.73%			
30	**COMPOUND MULTIPLIER**					25.68%			

[(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]

NOTES:
(1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.
(2) Consumer Price Indexes are weighted average indexed for Prior Test Year and Historic Test Year.
(3) O&M Expense Guideline and Amount of 1994 Deviation from Guideline are totals of expenses at the individual plant level.
(4) Various test years at the summary levels.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1994
EXPLANATION OF DEVIATIONS FROM GUIDELINE

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide an explanation of deviations as shown on *previous pages.*

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

	(1)	(2)	(3)	(4)
Line No.	Account No. and Name	1994 Deviation from Guideline Amount	1994 Deviation from Guideline %	Explanation
1	601.1-.8 Salaries & Wages - Employees	147,014	11.44%	
2	603.1-.8 Salaries & Wages - Officers, Etc.	(603)	(100.00%)	
3	604.1-.8 Employee Pensions & Benefits	75,412	28.14%	
4	610.1-.8 Purchased Water	40,018	4.71%	
5	615.1-.8 Purchased Power	(156,336)	(14.53%)	
6	616.1-.8 Fuel for Power Production	4,149	100.00%	
7	618.1-.8 Chemicals	(177,457)	(29.97%)	
8	620.1-.8 Materials & Supplies	230,237	137.18%	
9	631.1-.8 Contractual Services - Eng.	(56)	(100.00%)	
10	632.1-.8 Contractual Services - Acct.	(7,554)	(26.60%)	
11	633.1-.8 Contractual Services - Legal	2,664	19.22%	
12	634.1-.8 Contractual Services - Mgmt Fees	(35)	(100.00%)	
13	635.1-.8 Contractual Services - Other	157,937	196.67%	(A detailed explanation of the deviations from the
14	641.1-.8 Rental of Real Building/Real Property	8,660	70.27%	1994 O & M Expense Guidelines is contained in Volume II)
15	642.1-.8 Rental of Equipment	3,314	114.92%	
16	650.1-.8 Transportation Expense	11,320	22.54%	
17	656.1-.8 Insurance - Vehicle	(7,942)	(36.73%)	
18	657.1-.8 *Insurance - General Liability*	(3,135)	(9.10%)	
19	658.1-.8 Insurance - Workman's Comp	(11,086)	(30.30%)	
20	659.1-.8 Insurance - Other	(9,478)	(76.94%)	
21	660.1-.8 Advertising Expense	2,460	269.36%	
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	(2,699)	(3.08%)	
23	667.1-.8 Reg. Comm. Exp. - Other	11,088	407464.60%	
24	670.1-.8 Bad Debt Expense	(13,298)	(46.61%)	
25	675.1-.8 Miscellaneous Expenses	74,840	48.49%	
	TOTAL WATER O&M EXPENSE DEVIATION FROM GUIDELINE	379,436	7.90%	

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Note: May not cross foot due to rounding.

CONTRACTUAL SERVICES - 1994

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

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

ANALYSIS OF RATE CASE EXPENSE - 1994

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	See Volume II, Allocation of 1994 Rate Case Expense for details.				
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)	(B)	
15	*Amortization of* Rate Case Expense:		Total FPSC Filed	Water	
16					
17					
18	Prior Unamortized Rate Case Expense				
19	Charlotte	N/A	13,699		
20	Pine Ridge AFPI	N/A	2,651		
21	Marco Island	Docket No. 920655-WS	189,290		
22	Charlotte-Deep Creek	N/A	7,073		
23	GIGA	Docket No. 920199-WS	1,125,921		
24	Lehigh	Docket No. 911188-WS	165,764		
25			1,504,398		
26					
27					
28					
29					
30	Current Rate Case Expense (Annual Amortization)		$377,353	$84,828	
31					
32	Method of Allocation Between Plants:				
33	Average Number of Customers (Plant specific)				
34	See Volume II, Allocation of 1994 Rate Case Expense for details.				

Note: May not cross foot due to rounding.

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS - 1994
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: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

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

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Note: May not cross foot due to rounding.

ALLOCATION OF EXPENSES - 1994

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

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

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

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

A-SCHEDULES (RATE BASE):

Allocated Items	Allocation Basis	Recap Schedules
(A) Deferred Taxes	*Avg Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)*	A-1 (W)
(B) General Plant	Average No. of Customers (Total Company)	A-5 (W)
(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W)
(D) Unfunded OPEBs	Average No. of Customers (Total Company)	A-1 (W)

B-SCHEDULES (INCOME STATEMENT):

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

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1994
SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
				DEPRECIATION RATE		1994 DEPRECIATION EXPENSE			USED & USEFUL DEPRECIATION EXPENSE		
Line No.	Account No.	Name	1994 Avg. Adj. PIS	Life	Rate (%)	Per Books	Utility Adjustment	Adjusted Depreciation Expense	Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful Depreciation Exp.
1		**INTANGIBLE PLANT**									
2	301.1	Organization	49,112	40	2.50%	1,228	0	1,228	0.00%	0	1,228
3	302.1	Franchise	16,566	40	2.50%	414	0	414	0.00%	0	414
4	339.1	Other Plant & Misc.	142	47	2.13%	3	0	3	0.00%	0	3
5		**SOURCE OF SUPPLY & PUMPING**									
6	303.2	Land & Land Rights	2,580,561	NA	NA	0	0	0	0.00%	0	0
7	304.2	Structures & Improvements	791,981	33	3.03%	23,914	0	23,914	0.61%	146	23,768
8	305.2	Collect. & Impound.	219,466	48	2.08%	4,555	0	4,555	0.00%	0	4,555
9	306.2	Lake, River & Other	0	NA	NA	0	0	0	0.00%	0	0
10	307.2	Wells & Springs	892,959	31	3.23%	29,249	0	29,249	2.08%	608	28,641
11	308.2	Infiltration Galleries	264,911	40	2.50%	6,623	0	6,623	0.00%	0	6,623
12	309.2	Supply Mains	5,870,359	35	2.86%	168,068	0	168,068	0.00%	1	168,067
13	310.2	Power Generation Equpi.	305,562	20	5.00%	15,062	0	15,062	0.00%	0	15,062
14	311.2	Pumping Equipment	4,037,870	20	5.00%	200,692	0	200,692	0.23%	454	200,238
15	339.2	Other Plant & Misc.	0	NA	NA	0	0	0	0.00%	0	0
16		**WATER TREATMENT PLANT**									
17	303.3	Land & Land Rights	52,374	NA	NA	0	0	0	0.00%	0	0
18	304.3	Structures & Improvements	3,923,191	33	3.03%	118,793	0	118,793	0.00%	0	118,793
19	320.3	Water Treatment Equip.	12,081,556	22	4.55%	547,545	0	547,545	1.87%	10,216	537,329
20	321.3	Permeators	1,523,128	5	20.00%	304,626	0	304,626	0.00%	0	304,626
21	339.3	Other Plant & Misc.	0	NA	NA	0	0	0	0.00%	0	0
22		**TRANSMISSION & DISTRIBUTION**									
23	303.4	Land & Land Rights	1,503	NA	NA	0	0	0	0.00%	0	0
24	304.4	Structures & Improvements	88,812	33	3.03%	2,683	0	2,683	0.00%	0	2,683
25	330.4	Distr. Reservoirs	2,224,638	37	2.70%	60,029	0	60,029	0.00%	0	60,029
26	331.4	Transmission & Distribution	14,332,747	43	2.33%	336,277	0	336,277	26.62%	89,526	246,751
27	333.4	Services	3,004,117	40	2.50%	75,134	0	75,134	0.00%	0	75,134
28	334.4	Meters & Meter Installation	1,848,048	20	5.00%	90,653	0	90,653	0.00%	0	90,653
29	335.4	Hydrants	574,124	45	2.22%	12,777	0	12,777	0.00%	0	12,777
30	339.4	Other Plant & Misc.	148	37	2.70%	4	0	4	0.00%	0	4
31		**GENERAL PLANT**									
32	303.5	Land & Land Rights	57,433	NA	NA	0	0	0	0.00%	0	0
33	304.5	Structures & Improvements	492,026	40	2.50%	12,300	0	12,300	0.00%	0	12,300
34	340.5	Office Furniture & Equipment	293,969	15	6.67%	19,608	0	19,608	0.00%	0	19,608
35	340.51	Computer Equipment	630,072	6	16.67%	105,033	0	105,033	0.00%	0	105,033
36	341.5	Transportation Equipment	451,639	6	16.67%	75,289	0	75,289	0.00%	0	75,289
37	342.5	Stores Equipment	4,105	18	5.56%	228	0	228	0.00%	0	228
38	343.5	Tools, Shop & Garage	155,128	16	6.25%	9,696	0	9,696	0.00%	0	9,696
39	344.5	Laboratory Equipment	35,545	15	6.67%	2,371	0	2,371	0.00%	0	2,371
40	345.5	Power Operated Equipment	157,993	12	8.33%	13,161	0	13,161	0.00%	0	13,161
41	346.5	Communication Equipment	67,195	10	10.00%	6,720	0	6,720	0.00%	0	6,720
42	347.5	Miscellaneous Equipment	32,336	15	6.67%	2,157	0	2,157	0.00%	0	2,157
43	348.5	Other Tangible Plant	1,158	10	10.00%	115	0	115	0.00%	0	115
44		**INTANGIBLE PLANT**	65,820		2.50%	1,645	0	1,645	0.00%	0	1,645
45		**SUPPLY & PUMPING**	14,963,669		3.00%	448,163	0	448,163	0.27%	1,209	446,954
46		**WATER TREATMENT PLANT**	17,580,249		5.52%	970,964	0	970,964	1.05%	10,216	960,748
47		**TRANSMISSION & DISTRIBUTION**	22,074,137		2.62%	577,557	0	577,557	15.50%	89,526	488,031
48		**GENERAL PLANT**	2,378,599		10.37%	246,678	0	246,678	0.00%	0	246,678
49		**TOTAL DEPRECIATION EXPENSE**	57,062,474		3.93%	2,245,007	0	2,245,007	4.50%	100,951	2,144,056
50		**LESS: AMORTIZATION OF CIAC**				(358,746)	0	(358,746)		(4,478)	(354,268)
51		**NET DEPRECIATION EXPENSE - WATER**				1,886,261	0	1,886,261		96,473	1,789,788

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

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

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1994
CIAC AMORTIZATION EXPENSE

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) WATER CIAC Classifications	(2) 1994 Avg. Adj. CIAC Balance	(3) CIAC Amort. Composite Rate	(4) 1994 CIAC AMORTIZATION EXPENSE Per Books	(5) Utility Adjustment	(6) Utility Adjusted CIAC Amort.	(7) 1994 USED & USEFUL CIAC AMORTIZATION EXPENSE Composite Non-used and Useful Percentage	(8) Non-used and Useful Amount	(9) Used and Useful CIAC Amort.
1	Plant Capacity Fees	5,742,231	4.17%	239,219	0	239,219	0.00%	0	239,219
2	Line/Main Extension Fees	1,075,951	2.33%	25,117	0	25,117	0.84%	212	24,905
3	Meter Installation Fees	555,896	4.89%	27,164	0	27,164	0.00%	0	27,164
4	Contributed Lines	1,165,568	2.37%	27,678	0	27,678	15.41%	4,266	23,412
5	Contributed Property Other Than Lines	341,724	3.85%	13,158	0	13,158	0.00%	0	13,158
6	Service Installation Fees	1,053,541	2.51%	26,410	0	26,410	0.00%	0	26,410
7	**TOTAL WATER CIAC AMORT. EXP.**	9,934,911		358,746	0	358,746		4,478	354,268

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

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

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1994
COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1994 COMPOSITE CIAC AMORTIZATION RATE Average Adjusted UPIS	(3) Average Adjusted Dep. Exp.	(4) Composite CIAC Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	791,981	23,914	3.02%
3	305.2 Collecting & Impounding reservoirs	219,466	4,555	2.08%
4	306.2 Lake, River & Other Intakes	0	0	0.00%
5	307.2 Wells & Springs	892,959	29,249	3.28%
6	308.2 Infiltration Galleries & Tunnels	264,911	6,623	2.50%
7	309.2 Supply Mains	5,870,359	168,068	2.86%
8	310.2 Power Generation Equipment	305,562	15,062	4.93%
9	311.2 Pumping Equipment	4,037,870	200,692	4.97%
10	339.2 Other Plant & Miscellaneous	0	0	0.00%
11	304.3 Structures & Improvements	3,923,191	118,793	3.03%
12	320.3 Water Treatment Equipment	12,081,556	547,545	4.53%
13	321.3 Permeators	1,523,128	304,626	20.00%
14	339.3 Other Plant & Miscellaneous	0	0	0.00%
15	330.4 Distribution Reservoirs	2,224,638	60,029	2.70%
16	**COMPOSITE RATE**	32,135,621	1,479,156	4.60%
17	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
18	304.4 Structures & Improvements	88,812	2,683	3.02%
19	331.4 Transmission & Distribution	14,332,747	336,277	2.35%
20	335.4 Hydrants	574,124	12,777	2.23%
21	339.4 Other Plant & Miscellaneous	148	4	2.70%
22	**COMPOSITE RATE**	14,995,831	351,741	2.35%
23	**METER INSTALLATION FEES:**			
24	334.4 Meters & Meter Installation	1,848,048	90,653	4.91%
25	**COMPOSITE RATE**	1,848,048	90,653	4.91%
26	**SERVICE INSTALLATION FEES:**			
27	333.4 Services	3,004,117	75,134	2.50%
28	**COMPOSITE RATE**	3,004,117	75,134	2.50%
29	**OTHERS: (Weighted Average of Above Rates):**			
30	Plant Capacity Fees (Line 16)	32,135,621	1,479,156	4.60%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	14,995,831	351,741	2.35%
32	Meter Installation Fees (Line 25)	1,848,048	90,653	4.91%
33	Service Installation Fees (Line 28)	3,004,117	75,134	2.50%
34	**COMPOSITE RATE**	51,983,617	1,996,684	3.84%

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

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

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1994
UNDER PRESENT INCOME

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)
		1994 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	521,436	(5,155)	516,281	B-4(W)	
2	**PAYROLL TAXES: (7.37%)**	105,581	0	105,581	B-5(W)	
3	(Adjustments)	0	0	0		
4		0	0	0		
5		0	0	0		
6	**TOTAL PAYROLL TAXES**	105,581	0	105,581		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	813,463	0	813,463		
8	Non-used & Useful Property Tax Add-back (1)	0	40,591	40,591		
9	Adjusted Real Estate & Personal Property Tax	813,463	40,591	854,054		
10	Non-used & Useful Percent (2)			8.80%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(75,196)	(75,196)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	813,463	(34,605)	778,858		
13	**OTHER:**	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	***TOTAL OTHER***	0	0	0		
19	**TOTAL TAXES OTHER (PRESENT INCOME)**	1,440,479	(39,760)	1,400,719		B-1(W)1/3,2/3

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

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

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1994
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: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

	(1)	(2)	(3)	(4)	(5)
		1994 INCOME TAXES			
Line No.	ITEM	Per Books	Utility Test Year Adjustments	Adjusted Test Year	Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	11,587,461	(114,558)	11,472,904	B-4(W)
3	Less:				
4	O & M Expenses	5,182,905	0	5,182,905	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	1,789,788	0	1,789,788	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(W)
7	Taxes Other Than Income	1,440,479	(39,760)	1,400,719	B-15(W)
8	Pre-Tax Operating Expenses	8,413,172	(39,760)	8,373,412	
9	**PRE-TAX OPERATING INCOME**	3,174,289	(74,797)	3,099,491	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	3,174,289	(74,797)	3,099,491	
12	Less:				
13	Interest Expense:				
14	Rate Base	36,414,662	(121,121)	36,293,541	A-1(W)
15	Weighted Average Cost of Debt	5.18%	5.18%	5.18%	D-1(W)
16	Total Interest Expense	1,886,279	(6,274)	1,880,005	C-3
17	Net Taxable Income (L11 - L16)	1,288,010	(68,523)	1,219,486	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	496,850	(26,433)	470,417	
20	Less:				
21	Parent Debt Adjustment	76,878	0	76,878	C-1(W)
22	Investment Tax Credit	14,817	0	14,817	C-7(W)
23	**TOTAL INCOME TAXES**	405,154	(26,433)	378,721	

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1994

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

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

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

		1994 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Adjusted Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
6	Total Amortization Expense	0	0	0	From Above	
7	Composite Non-Used & Useful Depreciation Rate (%) (1)	0.00%	0.00%	0.00%	B-13 (W)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

NOTE:
(1) Non-Used and Useful percent is calculated at the plant level.

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SCHEDULE OF WATER RATE BASE - 1994
SUMMARY

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

(1)		(2)	(3)	(4)	(5)
		1994 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	4,707,794	0	4,707,794	A-5 (W)
2	Utility Land & Land Rights	9,384	0	9,384	A-5 (W)
3	Non-Used and Useful	(1,475,878)	0	(1,475,878)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(1,405,153)	0	(1,405,153)	A-9 (W)
6	CIAC	(536,151)	0	(536,151)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	(56,824)	(56,824)	A-12 (W)
8	Accumulated Amortization of CIAC	96,643	0	96,643	A-14 (W)
9	Acquisition Adjustments	0	0	0	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (W)
11	Advances for Construction	0	0	0	A-16 (W)
12	Unfunded Post-Retirement Benefits	(10,251)	0	(10,251)	Vol. II
13	Deferred Taxes	(57,430)	0	(57,430)	C-6 (W)
14	Working Capital Allowance	140,844	0	140,844	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	1,469,802	(56,824)	1,412,978	

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1994

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**A. UTILITY PLANT IN SERVICE:**			A-5 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6				
7		0	0	
8	**B. UTILITY LAND & LAND RIGHTS:**			A-5 (W)
9	1.	0	0	
10				
11	2.	0	0	
12				
13				
14		0	0	
15	**C. NON-USED AND USEFUL:**			A-7 (W)
16	1.	0	0	
17				
18	2.	0	0	
19				
20				
21		0	0	
22	**D. CONSTRUCTION WORK IN PROGRESS:**			
23	1.	0	0	
24				
25	2.	0	0	
26				
27				
28		0	0	
29	**E. ACCUMULATED DEPRECIATION:**			A-9 (W)
30	1.	0	0	
31				
32	2.	0	0	
33				
34				
35		0	0	
36	**F. CIAC:**			A-12 (W)
37	1. FPSC Margin Reserve	(113,647)	(56,824)	
38				
39	2.	0	0	
40				
41				
42		(113,647)	(56,824)	
43				
44	**SUBTOTAL**	(113,647)	(56,824)	

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1994

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**G. ACCUMULATED AMORTIZATION OF CIAC**			A-14 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6		0	0	
7	**H. ACQUISITION ADJUSTMENT**			A-20 (W)
8	1.	0	0	
9				
10	2.	0	0	
11				
12		0	0	
13	**I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS**			A-20 (W)
14	1.	0	0	
15				
16	2.	0	0	
17				
18		0	0	
19	**J. ADVANCES FOR CONSTRUCTION**			A-16 (W)
20	1.	0	0	
21				
22	2.	0	0	
23				
24		0	0	
25	**K. DEFERRED TAXES**			C-6 (W)
26	1.	0	0	
27				
28	2.	0	0	
29				
30		0	0	
31	**L. WORKING CAPITAL ALLOWANCE**			A-17 (W)
32	1.	0	0	
33				
34	2.	0	0	
35				
36		0	0	
37	**M. OTHER**			A-21 (W)
38	1.	0	0	
39				
40	2.	0	0	
41				
42		0	0	
43				
44	**TOTAL WATER RATE BASE ADJUSTMENTS**	(113,647)	(56,824)	

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Description	(2) Water Plant In Service Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

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

Note: May not cross foot due to rounding

SCHEDULE OF WATER PLANT IN SERVICE - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Description		(2) Water Plant In Service Year-End Balances
1	**12/31/90 Balance**		0
2	**12/31/90 Balance Per Consultants Recommendation Per Docket No. 90330-WS**		4,291,997
3	Utility Adjustment to ordered balance (1)		0
4	1991 Additions		42,993
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		42,993
8	**12/31/91 Balance**		4,334,990
9			
10			
11	1992 Additions		0
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		0
15	**12/31/92 Balance**		4,334,990
16			
17			
18	1993 Additions		19,559
19	1993 Retirements		7,370
20	1993 Adjustments	General Plant Allocation True-up	299,392
21	1993 Net Additions		311,581
22	**12/31/93 Balance**		4,646,571
23			
24			
25	1994 Additions		154,404
26	1994 Retirements		13,184
27	1994 Adjustments		0
28	1994 Net Additions		141,219
29	**12/31/94 Balance**		4,787,790
30			
31			
32	1995 Additions		
33	1995 Retirements		
34	1995 Adjustments		
35	1995 Net Additions		
36	**12/31/95 Balance**		
37			
38			
39	1996 Additions		
40	1996 Retirements		
41	1996 Adjustments		
42	1996 Net Additions		
43	**12/31/96 Balance**		

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1994
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Account No. and Name	(2) 1994 PLANT IN SERVICE Balance Per Books 12/31/93	(3) Net Additions 12/31/93 - 12/31/94 Gross	(4) Retirements	(5) Net	(6) Balance Per Books 12/31/94	(7) Utility Adjustments	(8) Adjusted Balance 12/31/94	(9) 1994 AVERAGE BALANCE Balance Per Books	(10) Utility Adjustments	(11) Adjusted Utility Balance
1	**INTANGIBLE PLANT**										
2	301.1 Organization	48,555	0	0	0	48,555	0	48,555	48,555	0	48,555
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**										
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	6,225	0	0	0	6,225	0	6,225	6,225	0	6,225
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	1,386	0	0	0	1,386	0	1,386	1,386	0	1,386
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**										
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**										
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	4,057,731	0	0	0	4,057,731	0	4,057,731	4,057,731	0	4,057,731
27	333.4 Services	11,887	8,211	0	8,211	20,098	0	20,098	15,992	0	15,992
28	334.4 Meters & Meter Installation	173,614	45,910	0	45,910	219,524	0	219,524	196,569	0	196,569
29	335.4 Hydrants	2,079	0	0	0	2,079	0	2,079	2,079	0	2,079
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**										
32	303.5 Land & Land Rights	9,384	(0)	0	(0)	9,384	0	9,384	9,384	0	9,384
33	304.5 Structures & Improvements	77,125	6,632	(96)	6,536	83,661	0	83,661	80,393	0	80,393
34	340.5 Office Furniture & Equipment	45,020	6,095	(72)	6,023	51,044	0	51,044	48,032	0	48,032
35	340.51 Computer Equipment	80,141	46,860	(1,245)	45,614	125,756	0	125,756	102,948	0	102,948
36	341.5 Transportation Equipment	71,068	16,536	(11,084)	5,452	76,520	0	76,520	73,794	0	73,794
37	342.5 Stores Equipment	510	321	0	321	831	0	831	670	0	670
38	343.5 Tools, Shop & Garage Equipment	22,088	6,516	0	6,516	28,605	0	28,605	25,346	0	25,346
39	344.5 Laboratory Equipment	3,496	4,624	0	4,624	8,120	0	8,120	5,808	0	5,808
40	345.5 Power Operated Equipment	23,270	5,737	(648)	5,089	28,359	0	28,359	25,815	0	25,815
41	346.5 Communication Equipment	9,056	3,887	(40)	3,847	12,903	0	12,903	10,979	0	10,979
42	347.5 Miscellaneous Equipment	3,746	3,075	0	3,075	6,821	0	6,821	5,283	0	5,283
43	348.5 Other Tangible Plant	189	0	0	0	189	0	189	189	0	189
44	**INTANGIBLE PLANT**	48,555	0	0	0	48,555	0	48,555	48,555	0	48,555
45	**SUPPLY & PUMPING**	7,611	0	0	0	7,611	0	7,611	7,611	0	7,611
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	4,245,311	54,121	0	54,121	4,299,432	0	4,299,432	4,272,371	0	4,272,371
48	**GENERAL PLANT**	345,094	100,282	(13,184)	87,098	432,192	0	432,192	388,641	0	388,641
49	**TOTAL PLANT IN SERVICE**	4,646,571	154,404	(13,184)	141,219	4,787,790	0	4,787,790	4,717,178	0	4,717,178
50	**LAND & LAND RIGHTS**	9,384	(0)	0	(0)	9,384	0	9,384	9,384	0	9,384
51	**TOTAL PIS LESS LAND**	4,637,187	154,404	(13,184)	141,219	4,778,406	0	4,778,406	4,707,794	0	4,707,794

Note: May not cross foot due to rounding

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1994
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Charlotte / Deep Creek
Docket No. 950495-WS
Schedule Year Ended 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave [x] 13 Month Ave [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/93	(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 12/31/94	(15) Net Additions	(16) Average Balance 1994
1	**INTANGIBLE PLANT**															
2	301.1 Organization	48,555	48,555	48,555	48,555	48,555	48,555	48,555	48,555	48,555	48,555	48,555	48,555	48,555	0	48,555
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	6,225	6,225	6,225	6,225	6,225	6,225	6,225	6,225	6,225	6,225	6,225	6,225	6,225	0	6,225
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	1,386	1,386	1,386	1,386	1,386	1,386	1,386	1,386	1,386	1,386	1,386	1,386	1,386	0	1,386
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	4,057,731	4,057,731	4,057,731	4,057,731	4,057,731	4,057,731	4,057,731	4,057,731	4,057,731	4,057,731	4,057,731	4,057,731	4,057,731	0	4,057,731
27	333.4 Services	11,887	11,887	11,887	11,887	13,935	13,935	13,935	13,935	13,935	13,935	13,935	18,267	20,098	8,211	15,992
28	334.4 Meters & Meter Installation	173,614	173,614	173,614	173,614	173,614	173,614	173,614	173,614	173,614	173,614	173,614	195,152	219,524	45,910	196,569
29	335.4 Hydrants	2,079	2,079	2,079	2,079	2,079	2,079	2,079	2,079	2,079	2,079	2,079	2,079	2,079	0	2,079
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	9,384	9,384	9,384	9,384	9,384	9,384	9,384	9,384	9,384	9,384	9,384	9,384	9,384	0	9,384
33	304.5 Structures & Improvements	77,125	77,125	77,125	77,111	77,191	77,325	77,460	77,709	78,690	79,421	79,765	79,547	83,661	6,538	80,393
34	340.5 Office Furniture & Equipment	45,020	45,020	45,020	45,010	45,085	45,208	45,332	45,561	46,468	47,140	47,457	47,256	51,044	6,023	48,032
35	340.51 Computer Equipment	80,141	80,141	80,142	79,964	80,478	81,423	82,379	84,138	90,851	96,017	98,451	96,907	125,756	45,614	102,948
36	341.5 Transportation Equipment	71,068	71,068	71,068	69,482	68,758	69,092	69,429	70,050	68,359	70,162	71,041	70,496	76,520	5,452	73,794
37	342.5 Stores Equipment	510	510	510	510	514	521	527	539	588	624	641	630	831	321	670
38	343.5 Tools, Shop & Garage Equipment	22,088	22,088	22,088	22,088	22,175	22,306	22,439	22,684	23,683	24,402	24,740	24,525	28,605	6,516	25,346
39	344.5 Laboratory Equipment	3,496	3,496	3,496	3,496	3,557	3,650	3,745	3,918	4,628	5,137	5,377	5,225	9,120	4,624	5,808
40	345.5 Power Operated Equipment	23,270	23,270	23,270	23,178	23,198	23,314	23,431	23,647	24,260	24,972	25,210	25,021	28,359	5,089	25,815
41	346.5 Communication Equipment	9,056	9,056	9,056	9,050	9,098	9,176	9,256	9,402	9,983	10,411	10,613	10,485	12,903	3,847	10,979
42	347.5 Miscellaneous Equipment	3,746	3,746	3,746	3,746	3,787	3,849	3,911	4,027	4,499	4,837	4,997	4,896	6,821	3,075	5,283
43	348.5 Other Tangible Plant	189	189	189	189	189	189	189	189	189	189	189	189	189	0	189
44	**INTANGIBLE PLANT**	48,555	48,555	48,555	48,555	48,555	48,555	48,555	48,555	48,555	48,555	48,555	48,555	48,555	0	48,555
45	**SUPPLY & PUMPING**	7,611	7,611	7,611	7,611	7,611	7,611	7,611	7,611	7,611	7,611	7,611	7,611	7,611	0	7,611
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	4,245,311	4,245,311	4,245,311	4,245,311	4,247,359	4,247,359	4,247,359	4,247,359	4,247,359	4,247,359	4,247,359	4,273,229	4,299,432	54,121	4,272,371
48	**GENERAL PLANT**	345,094	345,094	345,095	343,208	343,414	345,437	347,493	351,247	361,602	372,656	377,865	374,561	432,192	87,098	388,641
49	**TOTAL PLANT IN SERVICE**	4,646,571	4,646,571	4,646,572	4,644,685	4,646,938	4,648,962	4,651,007	4,654,772	4,665,127	4,676,191	4,681,389	4,703,956	4,787,790	141,219	4,717,178
50	**LAND & LAND RIGHTS**	9,384	9,384	9,384	9,384	9,384	9,384	9,384	9,384	9,384	9,384	9,384	9,384	9,384	0	9,384
51	**TOTAL PIS LESS LAND**	4,637,187	4,637,187	4,637,188	4,635,301	4,637,554	4,639,578	4,641,623	4,645,388	4,655,743	4,666,797	4,672,005	4,694,572	4,778,406	141,219	4,707,794

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1994
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Charlotte / Deep Creek
Docket No : 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Net Additions	(15) Average Balance 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	2,048	0	0	0	0	0	0	4,332	1,831	8,211	4,105
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	21,538	24,373	45,910	22,955
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	(0)	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)	0
33	304.5 Structures & Improvements	0	0	(14)	80	134	135	249	981	731	344	(218)	4,114	6,536	3,268
34	340.5 Office Furniture & Equipment	0	0	(12)	75	123	124	229	908	672	317	(201)	3,788	6,023	3,012
35	340.51 Computer Equipment	0	1	(179)	514	845	956	1,759	6,713	5,166	2,434	(1,544)	28,849	45,614	22,807
36	341.5 Transportation Equipment	0	0	(1,595)	(724)	334	337	621	(1,690)	1,923	859	(545)	6,024	5,452	2,726
37	342.5 Stores Equipment	0	0	0	4	6	7	12	49	35	17	(11)	201	321	160
38	343.5 Tools, Shop & Garage Equipment	0	0	0	86	131	133	245	1,000	718	338	(215)	4,079	6,516	3,258
39	344.5 Laboratory Equipment	0	0	0	61	93	94	174	709	510	240	(152)	2,895	4,624	2,312
40	345.5 Power Operated Equipment	0	0	(99)	21	116	117	215	633	632	298	(189)	3,339	5,089	2,545
41	346.5 Communication Equipment	0	0	(5)	49	76	79	146	581	428	202	(128)	2,418	3,847	1,924
42	347.5 Miscellaneous Equipment	0	0	0	41	62	63	115	472	339	160	(101)	1,925	3,075	1,537
43	349.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	2,048	0	0	0	0	0	0	25,870	26,204	54,121	27,060
48	**GENERAL PLANT**	0	2	(1,887)	205	2,023	2,046	3,764	10,355	11,055	5,208	(3,303)	57,630	87,096	43,549
49	**TOTAL NET ADDITIONS**	0	2	(1,887)	2,253	2,023	2,046	3,764	10,355	11,055	5,208	22,567	83,834	141,219	70,609
50	**LAND & LAND RIGHTS**	0	(0)	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)	0
51	**TOTAL PIS LESS LAND**	0	2	(1,887)	2,253	2,023	2,046	3,764	10,355	11,055	5,208	22,567	83,834	141,219	70,609

5 28 95 2 58 3 XLS

Note: May not ... due to rounding

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1994
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Avg [x] 13 Month Ave [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Gross Additions	(15) Ave. Gross Additions 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	2,048	0	0	0	0	0	0	4,332	1,891	8,211	4,105
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	21,538	24,373	45,910	22,955
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	(0)	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)	0
33	304.5 Structures & Improvements	0	0	0	88	134	135	249	1,017	731	344	(218)	4,152	6,632	3,316
34	340.5 Office Furniture & Equipment	0	0	0	81	123	124	229	935	672	317	(201)	3,816	6,095	3,048
35	340.51 Computer Equipment	0	1	0	620	945	956	1,759	7,188	5,166	2,434	(1,544)	29,335	46,860	23,430
36	341.5 Transportation Equipment	0	0	0	219	334	337	621	2,537	1,823	859	(545)	10,352	16,536	8,268
37	342.5 Stores Equipment	0	0	0	4	6	7	12	49	35	17	(11)	201	321	160
38	343.5 Tools, Shop & Garage Equipment	0	0	0	86	131	133	245	1,000	718	338	(215)	4,079	6,516	3,258
39	344.5 Laboratory Equipment	0	0	0	61	93	94	174	709	510	240	(152)	2,895	4,624	2,312
40	345.5 Power Operated Equipment	0	0	0	76	116	117	215	880	632	298	(189)	3,591	5,737	2,869
41	346.5 Communication Equipment	0	0	0	51	78	79	146	596	428	202	(128)	2,433	3,887	1,943
42	347.5 Miscellaneous Equipment	0	0	0	41	62	63	115	472	339	160	(101)	1,925	3,075	1,537
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	***TRANSMISSION & DISTRIBUTION***	0	0	0	2,049	0	0	0	0	0	0	25,870	26,264	54,121	27,060
48	**GENERAL PLANT**	0	2	0	1,327	2,023	2,046	3,764	15,383	11,055	5,208	(3,303)	62,778	100,282	50,141
49	**TOTAL GROSS ADDITIONS**	0	2	0	3,374	2,023	2,046	3,764	15,383	11,055	5,208	22,567	88,982	154,404	77,201
50	**LAND & LAND RIGHTS**	0	(0)	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)	0
51	**TOTAL PIS LESS LAND**	0	2	0	3,374	2,023	2,046	3,764	15,383	11,055	5,208	22,567	88,982	154,404	77,201

5/25/95 3:03 PM A05W4.XLS

Note: May not cross foot due to rounding

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1994
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Total Retirements	(15) Average Retirements 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	14	8	0	0	0	36	0	0	0	37	96	48
34	340.5 Office Furniture & Equipment	0	0	10	5	0	0	0	27	0	0	0	28	72	36
35	340.51 Computer Equipment	0	0	178	106	0	0	0	475	0	0	0	486	1,245	623
36	341.5 Transportation Equipment	0	0	1,586	943	0	0	0	4,227	0	0	0	4,328	11,084	5,542
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	93	56	0	0	0	247	0	0	0	253	649	324
41	346.5 Communication Equipment	0	0	6	3	0	0	0	15	0	0	0	16	40	20
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	1,887	1,121	0	0	0	5,028	0	0	0	5,148	13,184	6,593
49	**TOTAL RETIREMENTS**	0	0	1,887	1,121	0	0	0	5,028	0	0	0	5,148	13,184	6,593
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	0	1,887	1,121	0	0	0	5,028	0	0	0	5,148	13,184	6,593

5/28/95 3:0[illegible] XLS

Note: May not [illegible] due to rounding

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1994
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Total Adjustments	(15) Ave. Utility Adjustments 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1994
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	Account No. and Name	(2) Ave. Adjusted Utility Balance A-5 (W)(1 of 7)	(3) 1994 NON-USED & USEFUL Percentage F-Schedules	(4) 1994 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	48,555	0.00%	0
3	302.1 Franchises	0	0.00%	0
4	339.1 Other Plant & Miscellaneous	0	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	0	0.00%	0
7	304.2 Structures & Improvements	0	0.00%	0
8	305.2 Collecting & Impounding reservoirs	0	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	0	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	6,225	0.00%	0
13	310.2 Power Generation Equipment	0	0.00%	0
14	311.2 Pumping Equipment	1,386	0.00%	0
15	339.2 Other Plant & Miscellaneous	0	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	0	0.00%	0
18	304.3 Structures & Improvements	0	0.00%	0
19	320.3 Water Treatment Equipment	0	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	0	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	0	0.00%	0
25	330.4 Distribution Reservoirs	0	0.00%	0
26	331.4 Transmission & Distribution	4,057,731	55.86%	2,266,514
27	333.4 Services	15,992	0.00%	0
28	334.4 Meters & Meter Installation	196,569	0.00%	0
29	335.4 Hydrants	2,079	0.00%	0
30	339.4 Other Plant & Miscellaneous	0	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	9,384	0.00%	0
33	304.5 Structures & Improvements	80,393	0.00%	0
34	340.5 Office Furniture & Equipment	48,032	0.00%	0
35	340.51 Computer Equipment	102,946	0.00%	0
36	341.5 Transportation Equipment	73,794	0.00%	0
37	342.5 Stores Equipment	670	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	25,345	0.00%	0
39	344.5 Laboratory Equipment	5,808	0.00%	0
40	345.5 Power Operated Equipment	25,815	0.00%	0
41	346.5 Communication Equipment	10,979	0.00%	0
42	347.5 Miscellaneous Equipment	5,283	0.00%	0
43	348.5 Other Tangible Plant	189	0.00%	0
44	**INTANGIBLE PLANT**	48,555	0.00%	0
45	**SUPPLY & PUMPING**	7,611	0.00%	0
46	**WATER TREATMENT PLANT**	0	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	4,272,371	53.05%	2,266,514
48	**GENERAL PLANT**	388,641	0.00%	0
49	**TOTAL PLANT IN SERVICE**	4,717,176	48.05%	2,266,514
50	**LAND & LAND RIGHTS**	9,384	0.00%	0
51	**TOTAL PIS LESS LAND**	4,707,794	48.14%	2,266,514

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Note: May not cross foot due to rounding

SCHEDULE OF WATER NON-USED AND USEFUL PLANT - 1994
SUMMARY

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Description	(2) AVERAGE 1994 - NON-USED & USEFUL Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	Supporting Schedules
1	Plant in Service	2,266,514	0	2,266,514	A-5 (W)
2	Land	0	0	0	A-5 (W)
3	Accumulated Depreciation	(654,192)	0	(654,192)	A-9 (W)
4	CIAC	(162,716)	0	(162,716)	A-12 (W)
5	Accumulated Amort. of CIAC	26,272	0	26,272	A-14 (W)
6	Advances for Construction	0	0	0	A-16 (W)
7	Other	0	0	0	A-20 (W)
8	**TOTAL WATER NON-USED & USEFUL**	1,475,878	0	1,475,878	

5/30/95 11:50 AM A07W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Description	(2) Water In Service Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Description		(2) Water In Service Year-End Balances
1	**12/31/90 Balance**		0
2	**12/31/90 Balance Per Consultants Recommendation Per Docket No. 90336-WS**		862,762
3	Utility Adjustment to ordered balance (1)		0
4	1991 Additions		107,769
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		107,769
8	**12/31/91 Balance**		970,531
9			
10			
11	1992 Additions		108,662
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		108,662
15	**12/31/92 Balance**		1,079,193
16			
17			
18	1993 Additions		108,537
19	1993 Retirements		7,370
20	1993 Adjustments	General Plant Allocation True-up	158,093
21	1993 Net Additions		259,260
22	**12/31/93 Balance**		1,338,453
23			
24			
25	1994 Additions		146,583
26	1994 Retirements		13,184
27	1994 Adjustments		0
28	1994 Net Additions		133,399
29	**12/31/94 Balance**		1,471,852
30			
31			
32	1995 Additions		
33	1995 Retirements		
34	1995 Adjustments		
35	1995 Net Additions		
36	**12/31/95 Balance**		
37			
38			
39	1996 Additions		
40	1996 Retirements		
41	1996 Adjustments		
42	1996 Net Additions		
43	**12/31/96 Balance**		

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

Note: May not cross foot due to rounding

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1994
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Charlotte / **Deep Creek**
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/93	(3) Net Additions	(4) Balance Per Books 12/31/94	(5) Utility Adjustments	(6) Adjusted Balance 12/31/94	(7) Balance Per Books	(8) Utility Adjustments	(9) Adjusted Utility Balance
		1994 ACCUMULATED DEPRECIATION					1994 AVERAGE BALANCE		
1	**INTANGIBLE PLANT**								
2	301.1 Organization	5,811	1,214	7,025	0	7,025	6,418	0	6,418
3	302.1 Franchises	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**								
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	(106)	0	(106)	0	(106)	(106)	0	(106)
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	1,437	178	1,615	0	1,615	1,526	0	1,526
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	290	69	359	0	359	325	0	325
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**								
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**								
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	1,123,925	94,545	1,218,470	0	1,218,470	1,171,198	0	1,171,198
27	333.4 Services	1,077	400	1,477	0	1,477	1,277	0	1,277
28	334.4 Meters & Meter Installation	41,673	9,828	51,501	0	51,501	46,587	0	46,587
29	335.4 Hydrants	409	46	455	0	455	432	0	432
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**								
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	17,064	1,914	18,978	0	18,978	18,021	0	18,021
34	340.5 Office Furniture & Equipment	19,808	3,132	22,940	0	22,940	21,374	0	21,374
35	340.51 Computer Equipment	25,972	15,916	41,888	0	41,888	33,930	0	33,930
36	341.5 Transportation Equipment	49,298	1,217	50,515	0	50,515	49,906	0	49,906
37	342.5 Stores Equipment	205	37	242	0	242	223	0	223
38	343.5 Tools, Shop & Garage Equipment	12,611	1,584	14,195	0	14,195	13,403	0	13,403
39	344.5 Laboratory Equipment	1,664	387	2,051	0	2,051	1,858	0	1,858
40	345.5 Power Operated Equipment	25,964	1,502	27,466	0	27,466	26,715	0	26,715
41	346.5 Communication Equipment	5,325	1,058	6,383	0	6,383	5,854	0	5,854
42	347.5 Miscellaneous Equipment	630	352	982	0	982	806	0	806
43	348.5 Other Tangible Plant	5,396	19	5,415	0	5,415	5,406	0	5,406
44	**INTANGIBLE PLANT**	5,811	1,214	7,025	0	7,025	6,418	0	6,418
45	**SUPPLY & PUMPING**	1,621	247	1,868	0	1,868	1,745	0	1,745
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	1,167,084	104,819	1,271,903	0	1,271,903	1,219,494	0	1,219,494
48	**GENERAL PLANT**	163,937	27,119	191,056	0	191,056	177,496	0	177,496
49	**TOTAL ACCUMULATED DEPRECIATION**	1,338,453	133,399	1,471,852	0	1,471,852	1,405,153	0	1,405,153

5/28/95 3:03 PM A09W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1994
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/93	(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 12/31/94	(15) Net Additions	(16) Per Books Ave. Bal. 1994
1	**INTANGIBLE PLANT**															
2	301.1 Organization	5,811	5,912	6,013	6,114	6,215	6,316	6,419	6,520	6,621	6,722	6,823	6,924	7,025	1,214	6,418
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	(106)	(106)	(106)	(106)	(106)	(106)	(106)	(106)	(106)	(106)	(106)	(106)	(106)	0	(106)
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	1,437	1,452	1,467	1,482	1,497	1,512	1,525	1,540	1,555	1,570	1,585	1,600	1,615	178	1,526
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	290	296	302	308	314	320	323	329	335	341	347	353	359	89	325
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	*321.3 Permeators*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	1,123,925	1,131,804	1,139,683	1,147,562	1,155,441	1,163,320	1,171,196	1,179,075	1,186,954	1,194,833	1,202,712	1,210,591	1,218,470	94,545	1,171,198
27	333.4 Services	1,077	1,110	1,143	1,176	1,209	1,242	1,279	1,312	1,345	1,378	1,411	1,444	1,477	400	1,277
28	334.4 Meters & Meter Installation	41,673	42,402	43,311	44,130	44,949	45,768	46,587	47,406	48,225	49,044	49,863	50,682	51,501	9,828	46,587
29	335.4 Hydrants	409	413	417	421	425	429	431	435	439	443	447	451	455	46	432
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	17,064	17,232	17,400	17,554	17,714	17,882	18,044	18,212	18,344	18,512	18,680	18,848	18,978	1,914	18,021
34	340.5 Office Furniture & Equipment	19,806	20,075	20,342	20,599	20,860	21,127	21,394	21,661	21,900	22,167	22,434	22,701	22,940	3,132	21,374
35	340.51 Computer Equipment	25,972	27,402	28,832	30,084	31,408	32,838	34,269	35,699	36,654	38,084	39,514	40,944	41,888	15,916	33,930
36	341.5 Transportation Equipment	49,298	50,323	51,348	50,786	50,969	51,994	52,920	53,945	50,743	51,768	52,793	53,818	50,515	1,217	49,906
37	342.5 Stores Equipment	205	208	211	214	217	220	224	227	230	233	236	239	242	37	223
38	343.5 Tools, Shop & Garage Equipment	12,611	12,743	12,875	13,007	13,139	13,271	13,403	13,535	13,667	13,799	13,931	14,063	14,195	1,584	13,403
39	344.5 Laboratory Equipment	1,664	1,696	1,728	1,760	1,792	1,824	1,859	1,891	1,923	1,955	1,987	2,019	2,051	387	1,858
40	345.5 Power Operated Equipment	25,964	26,143	26,322	26,499	26,532	26,711	26,892	27,071	27,003	27,182	27,361	27,540	27,466	1,502	26,715
41	346.5 Communication Equipment	5,325	5,417	5,509	5,595	5,684	5,776	5,862	5,954	6,031	6,123	6,215	6,307	6,393	1,059	5,854
42	347.5 Miscellaneous Equipment	630	659	688	717	746	775	808	837	866	895	924	953	982	352	806
43	348.5 Other Tangible Plant	5,396	5,398	5,400	5,402	5,404	5,406	5,403	5,405	5,407	5,409	5,411	5,413	5,415	19	5,406
44	**INTANGIBLE PLANT**	5,811	5,912	6,013	6,114	6,215	6,316	6,419	6,520	6,621	6,722	6,823	6,924	7,025	1,214	6,418
45	**SUPPLY & PUMPING**	1,621	1,842	1,863	1,684	1,705	1,726	1,742	1,763	1,784	1,805	1,826	1,847	1,868	247	1,745
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	1,167,084	1,175,819	1,184,554	1,193,289	1,202,024	1,210,759	1,219,493	1,228,228	1,236,963	1,245,698	1,254,433	1,263,168	1,271,903	104,819	1,219,494
48	**GENERAL PLANT**	163,937	167,296	170,655	172,127	174,364	177,723	181,077	184,436	182,767	186,126	189,485	192,844	191,056	27,119	177,496
49	**TOTAL WATER ACCUM. DEPR.**	1,338,453	1,350,669	1,362,885	1,373,214	1,384,308	1,396,524	1,408,731	1,420,947	1,428,135	1,440,351	1,452,567	1,464,783	1,471,852	133,399	1,405,153

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1994
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Net Additions	(15) Average Net Additions 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	101	101	101	101	101	103	101	101	101	101	101	101	1,214	607
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	15	15	15	15	15	13	15	15	15	15	15	15	178	89
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	6	6	6	6	6	3	6	6	6	6	6	6	69	35
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	7,879	7,879	7,879	7,879	7,879	7,878	7,879	7,879	7,879	7,879	7,879	7,879	94,545	47,273
27	333.4 Services	33	33	33	33	33	37	33	33	33	33	33	33	400	200
28	334.4 Meters & Meter Installation	819	819	819	819	819	819	819	819	819	819	819	819	9,828	4,914
29	335.4 Hydrants	4	4	4	4	4	2	4	4	4	4	4	4	46	23
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	168	168	154	160	168	162	168	132	168	168	168	131	1,914	957
34	340.5 Office Furniture & Equipment	267	267	257	261	267	267	267	240	267	267	267	239	3,132	1,566
35	340.51 Computer Equipment	1,430	1,430	1,252	1,324	1,430	1,431	1,430	955	1,430	1,430	1,430	944	15,916	7,958
36	341.5 Transportation Equipment	1,025	1,025	(561)	82	1,025	1,026	1,025	(3,202)	1,025	1,025	1,025	(3,303)	1,217	609
37	342.5 Stores Equipment	3	3	3	3	3	4	3	3	3	3	3	3	37	19
38	343.5 Tools, Shop & Garage Equipment	132	132	132	132	132	132	132	132	132	132	132	132	1,584	792
39	344.5 Laboratory Equipment	32	32	32	32	32	35	32	32	32	32	32	32	387	194
40	345.5 Power Operated Equipment	179	179	86	124	179	181	179	(68)	179	179	179	(74)	1,502	751
41	346.5 Communication Equipment	92	92	86	89	92	88	92	77	92	92	92	76	1,058	529
42	347.5 Miscellaneous Equipment	29	29	29	29	29	33	29	29	29	29	29	29	352	176
43	348.5 Other Tangible Plant	2	2	2	2	2	(3)	2	2	2	2	2	2	19	10
44	**INTANGIBLE PLANT**	101	101	101	101	101	103	101	101	101	101	101	101	1,214	607
45	**SUPPLY & PUMPING**	21	21	21	21	21	16	21	21	21	21	21	21	247	124
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	8,735	8,735	8,735	8,735	8,735	8,734	8,735	8,735	8,735	8,735	8,735	8,735	104,819	52,410
48	**GENERAL PLANT**	3,359	3,359	1,472	2,238	3,359	3,354	3,359	(1,669)	3,359	3,359	3,359	(1,789)	27,119	13,561
49	**TOTAL NET ADDITIONS**	12,216	12,216	10,329	11,095	12,216	12,207	12,216	7,188	12,216	12,216	12,216	7,068	133,399	66,702

Note: May not due to rounding

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1994
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Gross Additions	(15) Average Gross Add. 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	101	101	101	101	101	103	101	101	101	101	101	101	1,214	607
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	15	15	15	15	15	13	15	15	15	15	15	15	178	89
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	6	6	6	6	6	3	6	6	6	6	6	6	69	35
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	7,879	7,879	7,879	7,879	7,879	7,876	7,879	7,879	7,879	7,879	7,879	7,879	94,545	47,273
27	333.4 Services	33	33	33	33	33	37	33	33	33	33	33	33	400	200
28	334.4 Meters & Meter Installation	819	819	819	819	819	819	819	819	819	819	819	819	9,828	4,914
29	335.4 Hydrants	4	4	4	4	4	2	4	4	4	4	4	4	46	23
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	168	168	168	168	168	162	168	168	168	168	168	168	2,010	1,005
34	340.5 Office Furniture & Equipment	267	267	267	267	267	267	267	267	267	267	267	267	3,204	1,602
35	340.51 Computer Equipment	1,430	1,430	1,430	1,430	1,430	1,431	1,430	1,430	1,430	1,430	1,430	1,430	17,161	8,581
36	341.5 Transportation Equipment	1,025	1,025	1,025	1,025	1,025	1,026	1,025	1,025	1,025	1,025	1,025	1,025	12,301	6,151
37	342.5 Stores Equipment	3	3	3	3	3	4	3	3	3	3	3	3	37	19
38	343.5 Tools, Shop & Garage Equipment	132	132	132	132	132	132	132	132	132	132	132	132	1,584	792
39	344.5 Laboratory Equipment	32	32	32	32	32	35	32	32	32	32	32	32	387	194
40	345.5 Power Operated Equipment	179	179	179	179	179	181	179	179	179	179	179	179	2,150	1,075
41	346.5 Communication Equipment	92	92	92	92	92	86	92	92	92	92	92	92	1,098	549
42	347.5 Miscellaneous Equipment	29	29	29	29	29	33	29	29	29	29	29	29	352	176
43	348.5 Other Tangible Plant	2	2	2	2	2	(3)	2	2	2	2	2	2	19	10
44	**INTANGIBLE PLANT**	101	101	101	101	101	103	101	101	101	101	101	101	1,214	607
45	**SUPPLY & PUMPING**	21	21	21	21	21	16	21	21	21	21	21	21	247	124
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	8,735	8,735	8,735	8,735	8,735	8,734	8,735	8,735	8,735	8,735	8,735	8,735	104,819	52,410
48	**GENERAL PLANT**	3,359	3,359	3,359	3,359	3,359	3,354	3,359	3,359	3,359	3,359	3,359	3,359	40,303	20,154
49	**TOTAL GROSS ADDITIONS**	12,216	12,216	12,216	12,216	12,216	12,207	12,216	12,216	12,216	12,216	12,216	12,216	146,583	73,295

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1994
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Total Retirements	(15) Average Retirements 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	5	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	14	8	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	10	6	0	0	0	36	0	0	0	37	96	48
35	340.51 Computer Equipment	0	0	178	106	0	0	0	27	0	0	0	28	72	36
36	341.5 Transportation Equipment	0	0	1,586	943	0	0	0	475	0	0	0	486	1,245	623
37	342.5 Stores Equipment	0	0	0	0	0	0	0	4,227	0	0	0	4,328	11,084	5,542
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	93	55	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	6	3	0	0	0	247	0	0	0	253	648	324
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	15	0	0	0	16	40	20
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	1,887	1,121	0	0	0	5,028	0	0	0	5,148	13,184	6,593
49	**TOTAL RETIREMENTS**	0	0	1,887	1,121	0	0	0	5,028	0	0	0	5,148	13,184	6,593

Note: May not [illegible] due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1994
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

FPSC
Schedule: A-9 (W)
Page 8 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Total Adjustments	(15) Ave. Utility Adjustments 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	*310.2 Power Generation Equipment*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	***GENERAL PLANT***														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	***GENERAL PLANT***	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1994
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Charlotte / Deep Creek
Docket No : 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-9 (W)(1/7)	(3) 1994 NON-USED & USEFUL Percentage F-Schedules	(4) Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	6,418	0.00%	0
3	302.1 Franchises	0	0.00%	0
4	339.1 Other Plant & Miscellaneous	0	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	0	0.00%	0
7	304.2 Structures & Improvements	0	0.00%	0
8	305.2 Collecting & Impounding reservoirs	(106)	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	0	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	1,526	0.00%	0
13	310.2 Power Generation Equipment	0	0.00%	0
14	311.2 Pumping Equipment	325	0.00%	0
15	339.2 Other Plant & Miscellaneous	0	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	0	0.00%	0
18	304.3 Structures & Improvements	0	0.00%	0
19	320.3 Water Treatment Equipment	0	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	0	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	0	0.00%	0
25	330.4 Distribution Reservoirs	0	0.00%	0
26	331.4 Transmission & Distribution	1,171,198	55.86%	654,192
27	333.4 Services	1,277	0.00%	0
28	334.4 Meters & Meter Installation	46,587	0.00%	0
29	335.4 Hydrants	432	0.00%	0
30	339.4 Other Plant & Miscellaneous	0	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	0	0.00%	0
33	304.5 Structures & Improvements	18,021	0.00%	0
34	340.5 Office Furniture & Equipment	21,374	0.00%	0
35	340.51 Computer Equipment	33,930	0.00%	0
36	341.5 Transportation Equipment	49,906	0.00%	0
37	342.5 Stores Equipment	223	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	13,403	0.00%	0
39	344.5 Laboratory Equipment	1,858	0.00%	0
40	345.5 Power Operated Equipment	26,715	0.00%	0
41	346.5 Communication Equipment	5,854	0.00%	0
42	347.5 Miscellaneous Equipment	806	0.00%	0
43	348.5 Other Tangible Plant	5,406	0.00%	0
44	**INTANGIBLE PLANT**	6,418	0.00%	0
45	**SUPPLY & PUMPING**	1,745	0.00%	0
46	**WATER TREATMENT PLANT**	0	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	1,219,494	53.64%	654,192
48	**GENERAL PLANT**	177,496	0.00%	0
49	**TOTAL**	1,405,153	46.56%	654,192

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Note: May not cross foot due to rounding

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Description	(2) Water CIAC In Service Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Description	(2) Water CIAC In Service Year-End Balances
1	**12/31/90 Balance**	0
2	**12/31/90 Balance Per Consultants Recommendation Per Docket No. 90330-WS**	473,127
3	Utility Adjustment to ordered balance (1)	0
4	1991 Additions	24,366
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	24,366
8	**12/31/91 Balance**	497,493
9		
10		
11	1992 Additions	16,525
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	16,525
15	**12/31/92 Balance**	514,018
16		
17		
18	1993 Additions	15,185
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	15,185
22	**12/31/93 Balance**	529,203
23		
24		
25	1994 Additions	13,897
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	13,897
29	**12/31/94 Balance**	543,100
30		
31		
32	1995 Additions	
33	1995 Retirements	
34	1995 Adjustments	
35	1995 Net Additions	
36	**12/31/95 Balance**	
37		
38		
39	1996 Additions	
40	1996 Retirements	
41	1996 Adjustments	
42	1996 Net Additions	
43	**12/31/96 Balance**	

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

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Note: May not cross foot due to rounding

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1994
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Classification	(2) 1994 CONTRIBUTIONS IN AID OF CONSTRUCTION Balance Per Books 12/31/93	(3) Net Additions	(4) Balance Per Books 12/31/94	(5) Utility Adjustments	(6) Adjusted Balance 12/31/94	(7) 1994 AVERAGE BALANCE Balance Per Books	(8) Utility Adjustments	(9) Adjusted Utility Balance	(10) 1994 NON-USED & USEFUL Percentage	(11) Amount
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	48.14%	0
2	Line/Main Extensions	25,216	137	25,353	0	25,353	25,284	0	25,284	48.14%	12,172
3	Meter Installation Fees	191,266	13,760	205,026	0	205,026	198,146	0	198,146	0.00%	0
4	Contributed Lines	312,721	0	312,721	0	312,721	312,721	0	312,721	48.14%	150,544
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	48.14%	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0.00%	0
7	**TOTAL WATER CIAC**	529,203	13,897	543,100	0	543,100	536,151	0	536,151	30.35%	162,716
8	**FPSC MARGIN RESERVE - CIAC**				113,647	113,647	0	56,824	56,824		

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION -1994
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Classification	(2) Balance Per Books 12/31/93	(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 12/31/94	(15) Net Additions	(16) Average Balance 1994
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	25,216	25,216	25,216	25,216	25,216	25,216	25,216	25,216	25,216	25,216	25,353	25,353	25,353	137	25,284
3	Meter Installation Fees	191,266	192,386	192,386	194,626	196,066	196,866	199,266	200,386	201,026	203,266	204,066	204,546	205,026	13,760	198,146
4	Contributed Lines	312,721	312,721	312,721	312,721	312,721	312,721	312,721	312,721	312,721	312,721	312,721	312,721	312,721	0	312,721
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL WATER CIAC	529,203	530,323	530,323	532,563	534,003	534,803	537,203	538,323	538,963	541,203	542,140	542,620	543,100	13,897	536,151

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1994
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Additions	(15) Average Net Add. 1994
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	137	0	0	137	68
3	Meter Installation Fees	1,120	0	2,240	1,440	800	2,400	1,120	640	2,240	800	480	480	13,760	6,880
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL NET ADDITIONS**	1,120	0	2,240	1,440	800	2,400	1,120	640	2,240	937	480	480	13,897	6,948

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1994
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Gross Additions	(15) Ave Gross Additions 1994
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	137	0	0	137	68
3	Meter Installation Fees	1,120	0	2,240	1,440	800	2,400	1,120	640	2,240	800	480	480	13,760	6,880
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL GROSS ADDITIONS**	1,120	0	2,240	1,440	800	2,400	1,120	640	2,240	937	480	480	13,897	6,948

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1994
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1994
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL RETIREMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1994
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

FPSC
Schedule: A-12 (W)

Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Adjustments	(15) Ave. Utility Adjustments 1994
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	**FPSC Margin Reserve - CIAC**	0	0	0	0	0	0	0	0	0	0	0	113,647	113,647	56,824

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Description	(2) Water CIAC In Service Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Description	(2) Water CIAC In Service Year-End Balances
1	**12/31/90 Balance**	0
2	**12/31/90 Balance Per Consultants Recommendation Per Docket No. 90330-WS**	38,803
3	Utility Adjustment to ordered balance (1)	0
4	1991 Additions	15,591
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	15,591
8	**12/31/91 Balance**	54,394
9		
10		
11	1992 Additions	16,288
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	16,288
15	**12/31/92 Balance**	70,682
16		
17		
18	1993 Additions	17,069
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	17,069
22	**12/31/93 Balance**	87,751
23		
24		
25	1994 Additions	17,782
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	17,782
29	**12/31/94 Balance**	105,533
30		
31		
32	1995 Additions	
33	1995 Retirements	
34	1995 Adjustments	
35	1995 Net Additions	
36	**12/31/95 Balance**	
37		
38		
39	1996 Additions	
40	1996 Retirements	
41	1996 Adjustments	
42	1996 Net Additions	
43	**12/31/96 Balance**	

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

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1994
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1994 ACCUMULATED AMORTIZATION OF CIAC					1994 AVERAGE BALANCE			1994 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/93	Net Additions	Balance Per Books 12/31/94	Utility Adjustments	Adjusted Balance 12/31/94	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	46.56%	0
2	Line/Main Extensions	1,430	589	2,019	0	2,019	1,725	0	1,725	46.56%	803
3	Meter Installation Fees	35,262	9,907	45,169	0	45,169	40,216	0	40,216	0.00%	0
4	Contributed Lines	51,059	7,286	58,345	0	58,345	54,702	0	54,702	46.56%	25,469
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	46.56%	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0.00%	0
7	**TOTAL ACCUM. AMORT. WATER CIAC**	87,751	17,782	105,533	0	105,533	96,643	0	96,643	27.18%	26,272

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

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1994
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Classification	Balance Per Books 12/31/93	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Balance Per Books 12/31/94	Net Additions	Ave. Utility Balance 1994
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	1,430	1,479	1,528	1,577	1,626	1,675	1,725	1,774	1,823	1,872	1,921	1,970	2,019	589	1,725
3	Meter Installation Fees	35,262	36,088	36,914	37,740	38,566	39,392	40,213	41,039	41,865	42,691	43,517	44,343	45,169	9,907	40,216
4	Contributed Lines	51,059	51,666	52,273	52,880	53,487	54,094	54,703	55,310	55,917	56,524	57,131	57,738	58,345	7,286	54,702
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL ACC. AMORT. CIAC	87,751	89,233	90,715	92,197	93,679	95,161	96,641	98,123	99,605	101,087	102,569	104,051	105,533	17,782	96,643

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1994
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Net Additions	(15) Average Net Add. 1994
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	49	49	49	49	49	50	49	49	49	49	49	49	589	295
3	Meter Installation Fees	826	826	826	826	826	821	826	826	826	826	826	826	9,907	4,954
4	Contributed Lines	607	607	607	607	607	609	607	607	607	607	607	607	7,286	3,643
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL NET ADDITIONS**	1,482	1,482	1,482	1,482	1,482	1,480	1,482	1,482	1,482	1,482	1,482	1,482	17,782	8,892

5/29/95 3:34 PM A14W3.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1994
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Gross Additions	(15) Average Gross Add. 1994
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	49	49	49	49	49	50	49	49	49	49	49	49	589	295
3	Meter Installation Fees	826	826	826	826	826	821	826	826	826	826	826	826	9,907	4,954
4	Contributed Lines	607	607	607	607	607	609	607	607	607	607	607	607	7,286	3,643
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL GROSS ADDITIONS**	1,482	1,482	1,482	1,482	1,482	1,480	1,482	1,482	1,482	1,482	1,482	1,482	17,782	8,892

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1994
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1994
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL RETIREMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1994
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Adjustments	(15) Ave. Utility Adjustments 1994
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -1994
CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] *Projected* [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

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

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

See Schedule A-15 for 1996.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1994
SUMMARY

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
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.

5/29/95 3:35 PM A15W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Description	(2) Water Advances For Construction Year-end Balances
1	**12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93**	0
2	Utility Adjustments to Beginning Balance	0
3	**Restated Balance 12/31/91**	0
4	1992 Additions	0
5	1992 Adjustments	0
6	**12/31/92 Balance**	0
7	1993 Additions	0
8	1993 Adjustments	0
9	**12/31/93 Balance**	0
10	1994 Additions	0
11	1994 Adjustments	0
12	**12/31/94 Balance**	0
13	1995 Additions	
14	1995 Adjustments	
15	**12/31/95 Balance**	
16	1996 Additions	
17	1996 Adjustments	
18	**12/31/96 Balance**	

AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

19	Beginning Balance 12/31/93	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 12/31/94	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 WATER WORKING CAPITAL ALLOWANCE CALCULATION - 1994

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

(1)		(2)	(3)	(4)	(5)
		1994 WORKING CAPITAL ALLOWANCE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Total Operation and Maintenance Expenses	1,126,756	0	1,126,756	B-1(W)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	140,844	0	140,844	

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1994

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] 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-18 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/93	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	(14) *Ending* Balance 12/31/94	(15) *Test Year* Simple Average Balance
1	Utility Plant in Service	316,648,990	316,550,439	316,502,098	315,677,998	316,178,839	315,659,105	317,355,463	325,607,701	327,711,608	329,410,408	331,285,615	329,835,198	309,070,115	312,859,553
2	Construction in Process	13,210,476	13,185,864	14,581,242	16,786,802	17,604,686	19,633,766	23,844,499	18,025,246	17,319,201	17,062,361	16,797,627	20,770,019	6,947,933	10,079,205
3															
4	**GROSS UTILITY PLANT**	329,859,466	329,736,303	331,083,340	332,464,800	333,783,525	335,292,871	341,199,962	343,632,947	345,030,809	346,472,769	348,083,242	350,605,217	*316,018,048*	322,938,758
5															
6	Less: Accumulated Deprec.	(71,529,279)	(72,445,554)	(73,361,971)	(74,181,697)	(75,091,916)	(75,969,520)	(76,890,931)	(77,770,280)	(78,426,589)	(79,345,674)	(80,263,254)	(81,196,522)	(73,806,379)	(72,667,829)
7															
8	**NET UTILITY PLANT**	258,330,187	257,290,749	257,721,369	258,283,103	258,691,609	259,323,351	264,309,031	265,862,667	266,604,220	267,127,095	267,819,988	269,408,695	242,211,669	250,270,929
9															
10	*Acquisition Adjustment*	(488,893)	(488,743)	(488,743)	(488,743)	(488,593)	(492,397)	(492,397)	(492,397)	(492,397)	(492,397)	(492,247)	(492,247)	(1,524,088)	(1,006,491)
11	Accumulated Amortization	18,909	17,965	17,020	16,075	15,130	14,185	13,240	12,295	11,350	10,405	9,461	8,516	209,672	114,291
12															
13	**INVESTMENT IN UTILITY PLANT**	257,860,203	256,819,971	257,249,646	257,810,435	258,218,146	258,845,139	263,829,874	265,382,565	266,123,173	266,645,103	267,337,202	268,924,964	240,897,253	249,378,729
14															
15	Land Held For Resale	481,839	481,839	481,838	481,839	481,839	481,839	481,839	481,839	481,839	481,838	481,790	481,790	481,790	481,815
16	Bonds Receivable	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,235,000
17	*Investment in Gas Assets*	1,508,140	1,492,759	1,487,426	1,493,850	1,490,917	1,485,062	1,479,524	1,471,350	1,468,619	1,464,966	1,457,937	1,455,881	1,480,589	1,494,365
18															
19	**TOTAL OTHER INVESTMENTS**	4,239,979	4,224,598	4,219,264	4,225,689	4,222,756	4,216,901	4,181,363	4,173,189	4,170,458	4,166,804	4,159,727	4,157,671	4,182,379	4,211,180
20															
21	Cash	2,030,622	(784,300)	(963,438)	731,685	873,936	1,436,966	1,805,171	1,504,532	1,309,263	935,372	1,961,916	157,829	897,997	1,464,310
22	Special Deposits	171,116	248,232	249,617	170,571	173,284	19,691	219,564	218,878	219,415	417,297	419,055	112,253	307,907	239,512
23	Restricted Cash	1,171,434	1,103,870	1,589,665	1,133,411	1,130,612	1,697,376	10,812,697	10,579,907	11,167,834	9,826,039	9,870,989	9,719,746	9,487,936	5,329,685
24	*Utility Deposits*	*98,810*	122,243	122,243	133,798	133,798	108,040	109,040	109,040	109,015	109,015	109,016	93,318	88,881	93,846
25	Working Funds	9,122	9,551	11,430	41,271	11,128	10,233	10,967	10,897	8,959	9,129	15,740	14,540	12,633	10,678
26	Temporary Cash Investments	9,182,259	10,370,941	8,850,638	6,696,435	6,555,903	7,218,908	4,530,899	2,549,181	786,317	1,293,653	1,802,986	1,257,749	8,000,000	8,591,130
27															
28	**TOTAL CASH**	12,663,363	11,070,537	9,940,155	8,907,171	8,878,661	10,491,214	17,488,338	14,972,435	13,600,803	12,590,505	14,179,702	11,355,435	18,795,354	15,729,361
29															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1994

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] 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-18 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/93	(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 12/31/94	(15) Test Year Simple Average Balance
33	Customer Accounts Receivable	3,213,090	3,494,057	3,207,320	3,314,006	3,970,870	3,764,683	3,629,114	3,293,921	3,088,193	3,466,653	3,161,762	3,577,165	3,842,823	3,527,957
34	Other Accounts Receivable	388,265	368,433	296,216	278,300	275,750	257,488	239,871	238,061	221,197	222,333	239,137	366,013	329,240	358,753
35	Allowance for Doubtful Accounts	(312,278)	(335,199)	(324,111)	(376,189)	(373,599)	(426,889)	(306,293)	(367,346)	(167,830)	(157,191)	(173,947)	(207,426)	(326,785)	(319,532)
36	Notes Receivable	38,500	38,500	26,000	0	0	0	0	0	0	0	0	0	0	19,250
37	Inventories	554,580	550,280	520,738	578,435	616,185	451,178	477,886	480,833	476,571	443,543	437,535	312,941	351,572	453,076
38	Prepaid Expenses	155,388	142,277	113,093	58,973	39,441	30,555	6,470	(62,854)	(82,368)	(128,246)	(20,507)	(4,335)	80,352	117,870
39	Accrued Interest Receivable	122,777	26,290	124,241	26,000	68,257	82,094	17,923	135,051	180,978	154,674	166,534	192,824	196,029	159,403
40	Unbilled Revenues	4,041,187	4,111,400	4,190,845	3,824,762	3,824,762	3,824,762	3,824,762	3,824,762	3,824,762	3,824,762	3,824,762	3,824,762	3,490,671	3,765,929
41	Misc Current Assets	57,506	63,492	64,407	72,493	83,763	85,199	87,045	90,472	105,543	105,719	107,958	177,804	179,933	118,720
42															
43	TOTAL CURRENT ASSETS	8,259,015	8,459,530	8,218,749	7,776,780	8,505,429	8,069,070	7,976,778	7,632,900	7,647,046	7,932,247	7,743,234	8,239,748	8,143,835	8,201,426
44															
45	Unamortized Debt Issue Cost	2,449,582	2,429,618	2,411,625	2,392,561	2,430,298	2,409,708	2,672,539	2,663,964	2,643,106	2,623,289	2,601,322	2,581,320	2,558,722	2,504,152
46	Extraordinary Abandonment	0	0	0	0	0	0	0	0	0	0	0	0	690,175	345,088
47	Regulatory Assets	1,873,583	1,874,644	2,269,983	2,302,964	2,304,053	2,305,150	2,306,248	2,307,895	2,308,993	2,309,947	2,310,600	2,311,252	2,488,413	2,180,998
48	Preliminary Survey and Investigations	1,739,974	1,568,973	1,577,390	1,645,154	1,657,654	1,665,811	1,745,020	886,569	962,083	979,900	983,595	1,030,985	774,158	1,257,066
49	Temporary Clearing Accounts	10,816	95,903	24,269	232,115	61,475	59,407	54,814	3,396	15,900	22,225	15,692	(44,030)	(7,890)	1,463
50	Clearing Accounts	0	15,617	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	2,344,927	2,323,844	2,343,366	2,300,959	2,417,645	2,432,235	2,456,176	2,482,771	2,466,100	2,298,561	2,256,810	2,192,786	1,963,777	2,154,352
52	Other Deferred Debits	1,954,057	2,124,802	2,095,278	2,100,385	2,149,913	2,249,074	4,800,685	4,754,208	4,779,990	4,862,802	4,823,629	4,889,840	5,707,993	3,831,025
53	Deferred Federal Income Taxes	12,699,029	12,699,029	13,603,994	13,567,089	13,567,089	13,567,089	13,567,089	13,567,089	13,567,089	13,567,089	13,567,089	13,567,089	14,013,106	13,356,068
54	Deferred State Income Taxes	3,390,497	3,390,497	3,695,894	3,695,092	3,695,092	3,695,092	3,695,092	3,695,092	3,695,092	3,695,092	3,695,092	3,695,092	3,719,605	3,555,051
55															
56	TOTAL DEFERRED ASSETS	26,462,465	26,522,927	28,021,799	28,236,319	28,283,219	28,383,566	31,297,663	30,360,984	30,438,353	30,358,905	30,253,829	30,224,334	31,908,059	29,185,263
57															
58	TOTAL ASSETS	309,485,025	307,097,563	307,649,613	306,956,394	308,108,211	310,005,890	324,774,016	322,522,073	321,979,833	321,693,564	323,673,694	322,902,152	303,926,880	306,705,959

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Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1994

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] 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 12/31/93	(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 12/31/94	(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	4,673,713	5,241,498	5,696,670	5,471,535	5,792,871	5,995,585	6,267,379	6,224,757	6,118,079	5,918,118	5,587,771	5,450,340	5,344,894	5,009,304
4															
5	TOTAL STOCKHOLDERS EQUITY	77,506,118	78,073,903	78,529,075	78,303,940	78,625,276	78,827,990	79,099,784	79,057,162	78,950,484	78,750,523	78,420,176	78,282,745	78,177,299	77,841,709
6															
7	Bonds Payable	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	0	0	7,500,000
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	70,220,738	70,219,542	70,217,832	70,056,557	70,039,527	70,037,294	81,977,312	81,975,479	80,972,244	80,947,599	80,943,694	97,462,761	80,814,090	75,517,414
10															
11	TOTAL LONG TERM DEBT	109,416,988	109,415,792	109,414,082	109,252,807	109,235,777	109,233,544	121,173,562	121,171,729	120,168,494	120,143,849	120,139,944	121,659,011	105,010,340	107,213,664
12															
13	TOTAL CAPITALIZATION	186,923,106	187,489,695	187,943,157	187,556,747	187,861,053	188,061,534	200,273,346	200,228,891	199,118,978	198,894,372	198,560,120	199,941,756	183,187,639	185,055,373
14															
15	Accounts Payable	4,514,298	223,076	923,895	1,872,731	912,065	982,503	1,656,388	799,684	1,253,706	304,633	1,363,798	1,837,935	3,519,486	4,016,893
16	Accounts Payable-Other	507,974	514,083	495,052	546,107	547,613	546,295	581,618	587,716	512,971	535,902	504,520	459,720	451,791	479,884
17	Current Portion of Debt	1,160,000	1,160,000	1,160,000	1,160,000	1,175,000	1,175,000	1,953,943	1,953,943	1,953,943	1,953,943	1,955,570	1,957,207	2,021,536	1,590,770
18	Accounts Payable-Affiliates	862,365	1,257,082	45,860	(267,371)	(131,324)	(11,142)	110,534	140,145	(825,338)	(405,713)	(230,057)	(15,400)	1,734,406	1,308,386
19	Customer Deposits	1,773,755	1,782,646	1,809,402	1,777,911	1,790,942	1,812,292	1,837,236	1,851,111	1,864,998	1,871,473	1,880,107	1,887,130	1,697,673	1,735,714
20	Accrued Taxes Payable	3,426,244	4,842,844	5,888,811	3,896,217	4,516,669	4,877,738	5,344,103	7,188,813	6,224,344	6,360,781	6,509,303	3,525,188	3,255,004	3,340,624
21	Accrued Interest-Debt	1,427,135	899,748	374,873	1,151,084	1,727,244	2,308,175	2,291,738	574,134	1,134,171	1,140,706	1,707,889	1,360,256	1,760,712	1,593,924
22	Other Accrued Interest	55,945	56,982	58,363	59,681	61,571	63,987	62,308	58,766	56,606	55,681	56,409	55,044	50,275	53,110
23	Notes Payable	36,258	35,543	34,837	34,053	33,186	32,454	31,784	31,108	30,426	29,739	29,040	28,440	27,730	31,994
24	Accrued Liabilities	576,384	749,268	745,760	789,140	825,981	917,427	1,072,219	752,015	846,637	976,426	1,176,109	1,401,606	995,475	785,930
25															
26	TOTAL CURRENT LIABILITIES	14,360,358	11,521,272	11,536,853	10,799,533	11,458,947	12,704,729	14,941,871	13,937,435	13,052,464	12,823,571	14,952,688	12,497,126	15,514,090	14,937,229
27															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1994

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] 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 2 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/93	(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 12/31/94	(15) Test Year Simple Average Balance
28	Advances For Construction	3,255,918	3,255,918	3,343,963	3,241,182	3,256,725	3,420,295	3,495,361	3,570,419	3,536,609	3,536,609	3,569,843	3,579,138	4,238,230	3,747,074
29	Deferred Revenues	1,132,230	1,054,052	0	422	434	(2,093)	(2,093)	(2,088)	(2,092)	(2,083)	(2,138)	9,387	23,044	577,637
30	Other Deferred Credits	1,464,135	1,532,727	1,481,362	2,257,522	2,259,071	2,281,884	2,335,844	2,452,487	2,591,650	2,685,773	2,795,636	2,768,846	2,334,736	1,899,436
31	Regulatory Liabilities	2,007,626	2,007,626	2,402,746	2,397,122	2,397,122	2,397,122	2,397,122	2,397,122	2,397,122	2,397,122	2,397,122	2,397,122	2,599,125	2,303,376
32	Pension And Benefits Reserves	115,086	(22,711)	13,023	(189,285)	(193,772)	(158,038)	(148,269)	(196,429)	(160,696)	(126,547)	(176,307)	(179,874)	(341,716)	(113,315)
33	Other Accrued Reserves	0	0	0	0	0	0	0	40,000	80,000	120,000	160,000	200,000	0	0
34	Contributions in Aid Construction	109,005,061	109,237,649	109,489,963	109,690,998	109,892,189	110,179,878	110,450,095	110,730,838	110,936,083	111,202,293	111,458,634	111,999,236	98,794,911	103,899,986
35	Accumulated Amortization	(22,342,371)	(22,615,878)	(22,889,385)	(23,162,892)	(23,436,399)	(23,709,906)	(23,983,413)	(24,256,920)	(24,530,427)	(24,803,934)	(25,076,468)	(25,349,978)	(23,786,886)	(23,064,629)
36	Deferred Investment Tax Credit	1,095,418	1,092,277	1,090,997	1,087,856	1,084,716	1,081,576	1,078,436	1,075,296	1,072,156	1,069,015	1,065,875	1,062,735	1,404,513	1,249,966
37	Deferred Taxes-AFUDC	715,075	715,075	712,813	732,416	732,416	732,416	732,417	732,416	732,416	732,416	732,416	732,416	732,191	723,633
38	Deferred Income Taxes	11,753,383	11,829,861	12,524,099	12,544,773	12,795,709	13,016,493	13,203,299	11,812,606	13,155,570	13,164,957	13,216,271	13,144,240	19,227,003	15,490,193
39															
40	TOTAL DEFERRED CREDITS	108,201,561	108,086,596	108,169,603	108,600,114	108,788,211	109,239,627	109,558,799	108,355,747	109,808,391	109,975,621	110,160,886	110,463,270	105,225,151	106,713,357
41															
42	TOTAL CAPITAL AND LIABILITIES	309,485,025	307,097,563	307,649,613	306,956,394	308,108,211	310,005,890	324,774,016	322,522,073	321,979,833	321,693,564	323,673,694	322,902,152	303,926,880	306,705,959

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

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1994
ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)
	ACQUISITION ADJUSTMENTS BALANCE			ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS		
Line No.	Description	Amount	Average Balance (1)	Description	Annual Expense & Balance	Average Balance (1)
1	12/31/90 Balance Per Consultants Recommendation Per Docket No. 90330-WS	0		12/31/90 Balance Per Consultants Recommendatio	0	
2	Adjustments	0		Adjustments	0	
3	12/31/91 Adjusted Balance	0		12/31/91 Adjusted Balance	0	
4				1992 Amortization Expense	0	
5	12/31/92 BALANCE	0		12/31/92 BALANCE	0	
6				1993 Amortization Expense	0	
7	12/31/93 BALANCE	0		12/31/93 BALANCE	0	
8				1994 Amortization Expense	0	
9	**12/31/94 BALANCE**	0	0	**12/31/94 BALANCE**	0	0
10				1995 Amortization Expense		
11	12/31/95 BALANCE			12/31/95 BALANCE		
12				1996 Amortization Expense		
13	12/31/96 BALANCE			12/31/96 BALANCE		

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

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION

	(1)	(2)	(3)	(4)
	ACQUISITION ADJUSTMENTS:	1994	Supporting Schedules	Recap Schedules
14	Average Balance	0	Above	
15	Composite Non-Used & Useful Plant in Service - %	48.05%	A-5 (W)	
16	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	0	Above	
18	Composite Non-Used & Useful Accumulated Depreciation - %	46.56%	A-9 (W)	
19	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
20	**NET NON-USED AND USEFUL AMOUNT**	0		A-7 (W)

Note: May not cross foot due to rounding.

SCHEDULE OF OTHER - WATER - 1994
DEFERRED DEBITS

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [

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

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

(1)		(2)	(3)	(4)	(5)
		TOTAL DEFERRED DEBITS			
Line No.	Description	ADDITIONS	MONTHLY AMORTIZATION	UNAMORTIZED BALANCE	Recap Schedule
1	**DEFERRED DEBITS**				
3	**12/31/93 Balance**			0	
4	Jan	0	0	0	
5	Feb	0	0	0	
6	Mar	0	0	0	
7	Apr	0	0	0	
8	May	0	0	0	
9	Jun	0	0	0	
10	Jul	0	0	0	
11	Aug	0	0	0	
12	Sep	0	0	0	
13	Oct	0	0	0	
14	Nov	0	0	0	
15	12/31/94 Balance	0	0	0	
16					
17	**Total Amortization Expense 12/31/94**		0		B-1 (W)
18	**Average Rate Base Balance 12/31/94**			0	A-1 (W)

SCHEDULE OF WATER NET OPERATING INCOME - 1994
PRESENT AND REQUESTED

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

FPSC
Schedule: B-1(W)

Preparer: Kimball
Supporting Schedule: B-3(W)

Line No.	(1) Description	(2) 1994 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1994 REQUESTED OPERATING INCOME Requested Revenue Increase	(6) Requested Income	(7) Requested Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	1,175,305	293,203	1,468,508	27,202	1,495,710	1.85%	B-4(W),B-3(W)
3	Other Revenue	16,474	0	16,474	0	16,474		B-4(W)
4	**TOTAL OPERATING REVENUES**	1,191,780	293,203	1,484,982	27,202	1,512,184		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	1,126,756	0	1,126,756	0	1,126,756		B-5(W)
7	Depreciation net of CIAC Amort	78,828	0	78,828	0	78,828		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	145,872	(8,186)	137,687	1,224 (A)	138,911		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(98,904)	117,396	18,492	10,021 (B)	28,513		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	1,252,552	109,210	1,361,762	11,245	1,373,007		
12	**NET OPERATING INCOME**	(60,772)	183,993	123,221	15,957	139,178		
13	**RATE BASE**	1,469,802	(56,824)	1,412,978		1,412,978		A-1(W)
14	**RATE OF RETURN**	(4.13%)		8.72%		9.85%		D-1(W)

Notes:

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1994
PRESENT AND REQUIRED

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Description	(2) 1994 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1994 REQUIRED OPERATING INCOME Required Revenue Increase		(6) Required Income	(7) Required Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**								
2	Water Sales	1,175,305	293,203	1,468,508	27,202		1,495,710	1.85%	B-4(W),B-3(W)
3	Other Revenue	16,474	0	16,474	0		16,474		B-4(W)
4	**TOTAL OPERATING REVENUES**	1,191,780	293,203	1,484,982	27,202		1,512,184		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	1,126,756	0	1,126,756	0		1,126,756		B-5(W)
7	Depreciation net of CIAC Amort	78,828	0	78,828	0		78,828		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	145,872	(8,186)	137,687	1,224	(A)	138,911		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(98,904)	117,396	18,492	10,021	(B)	28,513		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	1,252,552	109,210	1,361,762	11,245		1,373,007		
12	**NET OPERATING INCOME**	(60,772)	183,993	123,221	15,957		139,178		
13	**RATE BASE**	1,469,802	(56,824)	1,412,978			1,412,978		A-1(W)
14	**RATE OF RETURN**	(4.13%)		8.72%			9.85%		D-1(W)

Notes:

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

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1994
REQUIRED AND REQUESTED

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Description	(2) Required	(3) Requested	(4) Supporting Schedules	(5) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	11.19%	D-1(W)	
3	Rate of Return (%)	9.85%	9.85%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	1,412,978	1,412,978	A-1(W)	
6	Required / Requested Income (L3 x L5)	139,178	139,178		
7	Adjusted Income Under Present Rates	123,221	123,221	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	15,957	15,957		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	25,978	25,978		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	27,202	27,202		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	25,978	25,978		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	10,021	10,021		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	1,224	1,224		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	15,957	15,957		B-1(W)1/3,2//3

Notes:

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

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

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

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

1995 INTERIM REQUIRED RATE OF RETURN CALCULATION

Line No.	(1) Class of Capital	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
21	Long-Term Debt	57.79%	8.97%	5.18%
22	Customer Deposits	0.90%	5.92%	0.05%
23	Deferred ITC	0.67%	9.89%	0.07%
24	Short Term Debt	0.00%	0.00%	0.00%
25	Preferred Stock	0.00%	0.00%	0.00%
26	Common Equity	41.44%	11.19%	4.64%
27	Adjustment for Gas	(0.80%)	11.19%	(0.09%)
28	TOTAL	100.00%		9.85%

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1994

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Description	(2) Utility Adjustments Water	(3) Supporting Schedule
1	**A. REVENUES:**		B-4(W)
2	1. Difference between Booked & Annualized Revenues.	(293,203)	
3			
4	2.	0	
5			
6		(293,203)	
7	**B. OPERATION AND MAINTENANCE EXPENSE:**		B-5(W)
8	1.	0	
9			
10	2.	0	
11			
12	3.	0	
13			
14	4.	0	
15			
16	5.	0	
17			
18	6.	0	
19			
20	7.	0	
21			
22		0	
23	**C. DEPRECIATION NET OF AMORTIZATION OF CIAC:**		B-13(W)
24	1.	0	
25			
26	2.	0	
27			
28		0	
29	**D. AMORTIZATION:**		B-18(W), A-21(W)
30	1.	0	
31			
32	2.	0	
33			
34		0	
35	**E. TAXES OTHER THAN INCOME:**		B-15(W)
36	1. Calculate RAF impact due to difference between booked and annualized revenues.	13,194	
37			
38	2. Non Used & Useful Property Tax Add-Back	34,054	
39			
40	3. Non Used and Useful Property Taxes	(55,434)	
41			
42		(8,186)	
43	**F. INCOME TAXES:**		B-16(W)
44	1. Calculate income tax impact as a result of the adjustments to per book income components.	117,396	
45			
46	2.	0	
47			
48		117,396	
49			
50			
51	**TOTAL WATER INCOME ADJUSTMENTS**	(183,993)	

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING REVENUES - 1994
UNDER PRESENT RATES

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	Account No. and Description	1994 Revenues (Present) Per Books	Adjustments	Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0		
3	461.1 Metered - Residential	957,806		
4	461.2 Metered - Commercial	44,833		
5	461.3 Metered - Industrial	0		
6	461.4 Metered - Public Authority	0		
7	461.5 Metered - Multi-Family	156,730		
8	Subtotal Water Sales	1,159,369	309,139	1,468,508
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0		
11	462.2 *Private Fire Protection*	0		
12	464 Other Sales - Public Authorities	0		
13	465 Irrigation Customers	0		
14	466 Sales for Resale	0		
15	467 Interdepartmental Sales	0		
16	475 *Unbilled Revenues*	15,936		
17	Subtotal Other Water Sales	15,936	(15,936)	0
18	**TOTAL WATER SALES**	1,175,305	293,203	1,468,508
19	**OTHER WATER REVENUES:**			
20	470 Forfeited Discounts	0		0
21	471 Misc. service Revenues	16,185		16,185
22	472 Rents From Water Property	0		0
23	473 Interdepartmental Rents	0		0
24	474 Other Water Revenues	289		289
25	**TOTAL OTHER WATER REVENUES**	16,474	0	16,474
26	**TOTAL PRESENT WATER OPERATING REVENUES**	1,191,780	293,203	1,484,982

Note: Adjustment relates to Annualized Revenues and cannot be broken out by class of service.
An explanation of Adjustments is provided in the "E" Schedules.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
SUMMARY OF TOTAL O & M EXPENSES

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Account No. and Name	(2) 1994 TOTAL O & M (.1 - .8) Per Books O & M	(3) Adjustments	(4) Adjusted O & M	(5) 1994 DIRECT O & M (.1 - .6) Per Books O & M	(6) Adjustments	(7) Adjusted O & M	(8) 1994 ALLOCATED CUST ACCTS (.7) Per Books O & M	(9) Adjustments	(10) Adjusted O & M	(11) 1994 ALLOCATED A & G (.8) Per Books O & M	(12) Adjustments	(13) Adjusted O & M
1	601 Salaries & Wages - Employees	148,289	0	148,289	36,785	0	36,785	32,780	0	32,780	78,725	0	78,725
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits (1)	35,544	0	35,544	8,816	0	8,816	7,857	0	7,857	18,870	0	18,870
4	610 Purchased Water	849,724	0	849,724	849,724	0	849,724	0	0	0	0	0	0
5	615 Purchased Power	1,427	0	1,427	0	0	0	125	0	125	1,302	0	1,302
6	616 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	3	0	3	3	0	3	0	0	0	0	0	0
8	620 Materials & Supplies	13,918	0	13,918	7,857	0	7,857	1,961	0	1,961	4,100	0	4,100
9	631 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632 Contractual Services - Acct.	3,405	0	3,405	0	0	0	0	0	0	3,405	0	3,405
11	633 Contractual Services - Legal	2,700	0	2,700	0	0	0	0	0	0	2,700	0	2,700
12	634 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	9,775	0	9,775	372	0	372	0	0	0	9,403	0	9,403
14	641 Rental of Real Building/Real Property	2,940	0	2,940	0	0	0	285	0	285	2,655	0	2,655
15	642 Rental of Equipment	1,123	0	1,123	935	0	935	7	0	7	181	0	181
16	650 Transportation Expense	6,886	0	6,886	5,096	0	5,096	799	0	799	990	0	990
17	656 Insurance - Vehicle	2,235	0	2,235	0	0	0	0	0	0	2,235	0	2,235
18	657 Insurance - General Liability	5,114	0	5,114	0	0	0	0	0	0	5,114	0	5,114
19	658 Insurance - Workman's Comp (2)	2,640	0	2,640	655	0	655	583	0	583	1,401	0	1,401
20	659 Insurance - Other	464	0	464	0	0	0	0	0	0	464	0	464
21	660 Advertising Expense	551	0	551	0	0	0	0	0	0	551	0	551
22	666 Reg. Comm. Exp. - Rate Case Amort.	6,791	0	6,791	0	0	0	0	0	0	6,791	0	6,791
23	667 Reg. Comm. Exp. - Other	1,812	0	1,812	0	0	0	0	0	0	1,812	0	1,812
24	670 Bad Debt Expense	2,489	0	2,489	0	0	0	2,489	0	2,489	0	0	0
25	675 Miscellaneous Expenses	28,924	0	28,924	489	0	489	2,337	0	2,337	26,098	0	26,098
26	**TOTAL WATER O & M EXPENSES**	1,126,756	0	1,126,756	910,732	0	910,732	49,224	0	49,224	166,800	0	166,800

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
TOTAL O & M BY MONTH (6XX.1 - 6XX.8)

Company: *SSU / Charlotte / Deep Creek*
Docket No.:
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL O & M (.1 - .8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.8 Salaries & Wages - Employees	9,987	11,868	12,072	11,744	11,600	12,769	12,922	9,572	11,657	13,376	11,439	19,284	148,289	0	148,289
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8 Employee Pensions & Benefits (1)	2,394	2,844	2,894	2,815	2,780	3,061	3,097	2,294	2,794	3,206	2,742	4,622	35,544	0	35,544
4	610.1-.8 Purchased Water	78,374	67,114	72,989	83,619	79,737	78,700	68,105	58,451	63,419	62,537	63,971	72,708	849,724	0	849,724
5	615.1-.8 Purchased Power	108	111	120	111	113	128	125	119	137	121	110	126	1,427	0	1,427
6	616.1-.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	3	3	0	3
8	620.1-.8 Materials & Supplies	(436)	1,472	1,122	2,469	1,301	1,140	934	1,799	952	1,755	732	679	13,918	0	13,918
9	631.1-.8 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.8 Contractual Services - Acct.	260	269	281	264	264	302	297	309	337	288	258	274	3,405	0	3,405
11	633.1-.8 Contractual Services - Legal	206	214	223	209	210	239	236	245	267	228	205	216	2,700	0	2,700
12	634.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8 Contractual Services - Other	791	744	777	729	730	833	1,049	854	930	795	714	830	9,775	0	9,775
14	641.1-.8 Rental of Real Building/Real Property	222	227	247	229	233	263	257	242	282	249	228	262	2,940	0	2,940
15	642.1-.8 Rental of Equipment	14	15	16	15	15	17	651	16	316	16	14	16	1,123	0	1,123
16	650.1-.8 Transportation Expense	130	351	558	499	956	362	606	508	733	567	527	788	6,886	0	6,886
17	656.1-.8 Insurance - Vehicle	171	177	185	173	174	198	195	203	221	189	170	180	2,235	0	2,235
18	657.1-.8 Insurance - General Liability	391	405	423	396	397	453	447	465	508	433	388	412	5,114	0	5,114
19	658.1-.8 Insurance - Workman's Comp (2)	178	211	215	209	207	227	230	171	207	239	203	343	2,640	0	2,640
20	659.1-.8 Insurance - Other	35	37	38	36	36	41	41	42	46	39	35	37	464	0	464
21	660.1-.8 Advertising Expense	42	44	46	43	43	49	48	50	54	47	42	44	551	0	551
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	519	537	561	526	527	601	593	617	671	574	515	547	6,791	0	6,791
23	667.1-.8 Reg. Comm. Exp. - Other	139	143	150	140	141	160	158	165	179	153	138	146	1,812	0	1,812
24	670.1-.8 Bad Debt Expense	168	149	237	199	231	248	220	5	169	213	231	418	2,489	0	2,489
25	675.1-.8 Miscellaneous Expenses	2,153	2,205	2,379	2,210	2,243	2,544	2,486	2,376	2,739	2,408	2,197	2,985	28,924	0	28,924
26	**TOTAL WATER O & M EXPENSES**	95,847	89,136	95,531	106,635	101,935	102,335	92,697	78,503	86,618	87,434	85,181	104,923	1,126,754	0	1,126,754

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF OPERATING AND MAINTENANCE EXPENSES - 1994
DIRECT EXPENSES BY MONTH (6XX.1 - 6XX.6)

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL DIRECT O & M (.1 - .6) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.6 Salaries & Wages - Employees	1,756	3,672	2,449	3,019	2,450	2,531	3,147	2,350	1,645	3,906	2,425	7,435	36,785	0	36,785
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6 Employee Pensions & Benefits (1)	421	880	587	724	587	607	754	563	394	936	581	1,782	8,816	0	8,816
4	610.1-.6 Purchased Water	78,374	67,114	72,989	83,619	79,737	78,700	68,105	58,451	63,419	62,537	63,971	72,706	849,724	0	849,724
5	615.1-.6 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	616.1-.6 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.6 Chemicals	0	0	0	0	0	0	0	0	0	0	0	3	3	0	3
8	620.1-.6 Materials & Supplies	(862)	1,030	597	1,994	801	582	402	1,422	413	1,240	239	19	7,857	0	7,857
9	631.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6 Contractual Services - Other	72	0	0	0	0	0	228	0	0	0	0	72	372	0	372
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6 Rental of Equipment	0	0	0	0	0	0	635	0	300	0	0	0	935	0	935
16	650.1-.6 Transportation Expense	0	225	400	358	805	195	449	416	581	415	678	574	5,096	0	5,096
17	656.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6 Insurance - Workman's Comp (2)	31	65	44	54	44	45	56	42	29	70	43	132	655	0	655
20	659.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	489	489	0	489
26	**TOTAL WATER DIRECT O & M EXPENSES**	79,772	72,986	77,066	89,768	84,424	82,660	73,776	63,244	66,781	69,104	67,937	83,214	910,732	0	910,732

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross-foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (6XX.7)

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.7 Salaries & Wages - Employees	2,210	1,968	3,118	2,624	3,039	3,268	2,900	68	2,229	2,811	3,040	5,505	32,780	0	32,780
2	603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7 Employee Pensions & Benefits (1)	530	472	747	629	728	783	695	16	534	674	729	1,319	7,857	0	7,857
4	610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7 Purchased Power	8	7	12	10	12	12	11	0	8	11	12	21	125	0	125
6	616.7 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7 Materials & Supplies	132	118	186	157	182	195	173	4	133	168	182	329	1,961	0	1,961
9	631.7 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7 Rental of Real Building/Real Property	19	17	27	23	26	28	25	1	19	24	26	46	285	0	285
15	642.7 Rental of Equipment	0	0	1	1	1	1	1	0	0	1	1	1	7	0	7
16	650.7 *Transportation Expense*	54	48	76	64	74	80	71	2	54	69	74	134	799	0	799
17	656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7 *Insurance - Workman's Comp (2)*	39	35	55	47	54	58	52	1	40	50	54	98	583	0	583
20	659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7 Bad Debt Expense	168	149	237	199	231	248	220	5	169	213	231	418	2,489	0	2,489
25	675.7 Miscellaneous Expenses	158	140	222	187	217	233	207	5	159	200	217	393	2,337	0	2,337
26	**TOTAL WATER ALLOCATED CUST ACCTS EXP.**	3,319	2,955	4,682	3,940	4,563	4,907	4,356	103	3,348	4,221	4,565	8,266	49,224	0	49,224

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
ALLOCATED A & G EXPENSES BY MONTH (6XX.8)

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.		(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED A & G EXPENSE (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.8	Salaries & Wages - Employees	6,021	6,228	6,505	6,101	6,111	6,970	6,875	7,154	7,782	6,659	5,975	6,345	78,725	0	78,725
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits (1)	1,443	1,493	1,559	1,462	1,465	1,671	1,648	1,715	1,865	1,596	1,432	1,521	18,870	0	18,870
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	100	103	108	101	101	115	114	118	129	110	99	105	1,302	0	1,302
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	314	324	339	318	318	363	358	373	405	347	311	330	4,100	0	4,100
9	631.8	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.8	Contractual Services - Acct.	260	269	281	264	264	302	297	309	337	288	258	274	3,405	0	3,405
11	633.8	Contractual Services - Legal	206	214	223	209	210	239	236	245	267	228	205	218	2,700	0	2,700
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	719	744	777	729	730	833	821	854	930	795	714	758	9,403	0	9,403
14	641.8	Rental of Real Building/Real Property	203	210	219	206	206	235	232	241	262	225	202	214	2,655	0	2,655
15	642.8	Rental of Equipment	14	14	15	14	14	16	16	16	18	15	14	15	181	0	181
16	650.8	Transportation Expense	76	78	82	77	77	88	86	90	98	84	75	80	990	0	990
17	656.8	Insurance - Vehicle	171	177	185	173	174	198	195	203	221	189	170	180	2,235	0	2,235
18	657.8	Insurance - General Liability	391	405	423	396	397	453	447	465	506	433	388	412	5,114	0	5,114
19	658.8	Insurance - Workman's Comp (2)	107	111	116	109	109	124	122	127	139	119	106	113	1,401	0	1,401
20	659.8	Insurance - Other	35	37	38	36	36	41	41	42	46	39	35	37	464	0	464
21	660.8	Advertising Expense	42	44	46	43	43	49	48	50	54	47	42	44	551	0	551
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	519	537	561	526	527	601	593	617	671	574	515	547	6,791	0	6,791
23	667.8	Reg. Comm. Exp. - Other	139	143	150	140	141	160	158	165	179	153	138	146	1,812	(0)	1,812
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	1,996	2,065	2,157	2,022	2,026	2,311	2,279	2,371	2,580	2,207	1,981	2,103	26,098	0	26,098
26		TOTAL WATER ALLOCATED A & G EXPENSES	12,756	13,195	13,784	12,926	12,948	14,768	14,566	15,157	16,489	14,109	12,659	13,443	166,800	(0)	166,800

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp insurance is calculated as 1.78% of monthly Salaries & Wages - Employees

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
SUMMARY OF TOTAL UTILITY ADJUSTMENTS TO O & M (6XX.1 - 6XX.8)

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

FPSC
Schedule: B-5(W)
Page 6 of 9
Preparer: Kimball
Recap Schedule: B-3(W)

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
						TOTAL UTILITY ADJUSTMENTS TO O&M EXPENSES							
Line No.	Account No. and Name	Per Books O & M	Purchased Raw Water from Marco Island									Net Adjustments	Total Adjusted O & M
1	601.1-.8 Salaries & Wages - Employees	148,289	0	0	0	0	0	0	0	0	0	0	148,289
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8 Employee Pensions & Benefits (1)	35,544	0	0	0	0	0	0	0	0	0	0	35,544
4	610.1-.8 Purchased Water	849,724	0	0	0	0	0	0	0	0	0	0	849,724
5	615.1-.8 Purchased Power	1,427	0	0	0	0	0	0	0	0	0	0	1,427
6	616.1-.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.8 Chemicals	3	0	0	0	0	0	0	0	0	0	0	3
8	620.1-.8 Materials & Supplies	13,918	0	0	0	0	0	0	0	0	0	0	13,918
9	631.1-.8 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.8 Contractual Services - Acct.	3,405	0	0	0	0	0	0	0	0	0	0	3,405
11	633.1-.8 Contractual Services - Legal	2,700	0	0	0	0	0	0	0	0	0	0	2,700
12	634.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8 Contractual Services - Other	9,775	0	0	0	0	0	0	0	0	0	0	9,775
14	641.1-.8 Rental of Real Building/Real Property	2,940	0	0	0	0	0	0	0	0	0	0	2,940
15	642.1-.8 Rental of Equipment	1,123	0	0	0	0	0	0	0	0	0	0	1,123
16	650.1-.8 Transportation Expense	6,886	0	0	0	0	0	0	0	0	0	0	6,886
17	656.1-.8 Insurance - Vehicle	2,235	0	0	0	0	0	0	0	0	0	0	2,235
18	657.1-.8 Insurance - General Liability	5,114	0	0	0	0	0	0	0	0	0	0	5,114
19	658.1-.8 Insurance - Workman's Comp (2)	2,640	0	0	0	0	0	0	0	0	0	0	2,640
20	659.1-.8 Insurance - Other	464	0	0	0	0	0	0	0	0	0	0	464
21	660.1-.8 Advertising Expense	551	0	0	0	0	0	0	0	0	0	0	551
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	6,791	0	0	0	0	0	0	0	0	0	0	6,791
23	667.1-.8 Reg. Comm. Exp. - Other	1,812	0	0	0	0	0	0	0	0	0	0	1,812
24	670.1-.8 Bad Debt Expense	2,489	0	0	0	0	0	0	0	0	0	0	2,489
25	675.1-.8 Miscellaneous Expenses	28,924	0	0	0	0	0	0	0	0	0	0	28,924
26	**TOTAL WATER O & M EXPENSES**	1,126,756	0	0	0	0	0	0	0	0	0	0	1,126,756

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (6XX.1 - 6XX.6)

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

FPSC
Schedule: B-5(W)
Page 7 0f 9
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES									
Line No.	Account No. and Name	Per Books O & M	Purchased Raw Water from Marco Island									Net Adjustments	Total Adjusted O & M
1	601.1-.6 Salaries & Wages - Employees	36,785	0	0	0	0	0	0	0	0	0	0	36,785
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6 Employee Pensions & Benefits (1)	8,816	0	0	0	0	0	0	0	0	0	0	8,816
4	610.1-.6 Purchased Water	849,724	0	0	0	0	0	0	0	0	0	0	849,724
5	615.1-.6 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0
6	616.1-.6 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.6 Chemicals	3	0	0	0	0	0	0	0	0	0	0	3
8	620.1-.6 Materials & Supplies	7,857	0	0	0	0	0	0	0	0	0	0	7,857
9	631.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6 Contractual Services - Other	372	0	0	0	0	0	0	0	0	0	0	372
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6 Rental of Equipment	935	0	0	0	0	0	0	0	0	0	0	935
16	650.1-.6 Transportation Expense	5,096	0	0	0	0	0	0	0	0	0	0	5,096
17	656.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6 Insurance - Workman's Comp (2)	655	0	0	0	0	0	0	0	0	0	0	655
20	659.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6 Miscellaneous Expenses	489	0	0	0	0	0	0	0	0	0	0	489
26	**TOTAL WATER DIRECT O & M EXPENSES**	910,732	0	0	0	0	0	0	0	0	0	0	910,732

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
UTILITY ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXPENSES (6XX.7)

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

FPSC
Schedule: B-5(W)
Page 8 Of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				UTILITY ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXPENSES										
Line No.		Account No. and Name	Per Books O & M										Net Adjustments	Total Adjusted O & M
1	601.7	Salaries & Wages - Employees	32,780	0	0	0	0	0	0	0	0	0	0	32,780
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7	Employee Pensions & Benefits (1)	7,857	0	0	0	0	0	0	0	0	0	0	7,857
4	610.7	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7	Purchased Power	125	0	0	0	0	0	0	0	0	0	0	125
6	616.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7	Materials & Supplies	1,961	0	0	0	0	0	0	0	0	0	0	1,961
9	631.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7	Rental of Real Building/Real Property	285	0	0	0	0	0	0	0	0	0	0	285
15	642.7	Rental of Equipment	7	0	0	0	0	0	0	0	0	0	0	7
16	650.7	Transportation Expense	799	0	0	0	0	0	0	0	0	0	0	799
17	656.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7	Insurance - Workman's Comp (2)	583	0	0	0	0	0	0	0	0	0	0	583
20	659.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7	Bad Debt Expense	2,489	0	0	0	0	0	0	0	0	0	0	2,489
25	675.7	Miscellaneous Expenses	2,337	0	0	0	0	0	0	0	0	0	0	2,337
26		**TOTAL WATER CUSTOMER ACCOUNT EXPENSES**	49,224	0	0	0	0	0	0	0	0	0	0	49,224

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

5/30/95 10:39 AM B05W8.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
UTILITY ADJUSTMENTS TO ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				UTILITY ADJUSTMENTS TO ALLOCATED A&G EXPENSES										
Line No.	Account No.	Account No. and Name	Per Books O & M										Net Adjustments	Total Adjusted O & M
1	601.8	Salaries & Wages - Employees	78,725	0	0	0	0	0	0	0	0	0	0	78,725
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits (1)	18,870	0	0	0	0	0	0	0	0	0	0	18,870
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	1,302	0	0	0	0	0	0	0	0	0	0	1,302
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	4,100	0	0	0	0	0	0	0	0	0	0	4,100
9	631.8	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.8	Contractual Services - Acct.	3,405	0	0	0	0	0	0	0	0	0	0	3,405
11	633.8	Contractual Services - Legal	2,700	0	0	0	0	0	0	0	0	0	0	2,700
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	9,403	0	0	0	0	0	0	0	0	0	0	9,403
14	641.8	Rental of Real Building/Real Property	2,655	0	0	0	0	0	0	0	0	0	0	2,655
15	642.8	Rental of Equipment	181	0	0	0	0	0	0	0	0	0	0	181
16	650.8	Transportation Expense	990	0	0	0	0	0	0	0	0	0	0	990
17	656.8	Insurance - Vehicle	2,235	0	0	0	0	0	0	0	0	0	0	2,235
18	657.8	Insurance - General Liability	5,114	0	0	0	0	0	0	0	0	0	0	5,114
19	658.8	Insurance - Workman's Comp (2)	1,401	0	0	0	0	0	0	0	0	0	0	1,401
20	659.8	Insurance - Other	464	0	0	0	0	0	0	0	0	0	0	464
21	660.8	Advertising Expense	551	0	0	0	0	0	0	0	0	0	0	551
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	6,791	0	0	0	0	0	0	0	0	0	0	6,791
23	667.8	Reg. Comm. Exp. - Other	1,812	0	0	0	0	0	0	0	0	0	0	1,812
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	26,098	0	0	0	0	0	0	0	0	0	0	26,098
26		**TOTAL WATER A & G EXPENSES**	166,800	0	0	0	0	0	0	0	0	0	0	166,800

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1994
SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/90	(3) Historic Year Ended 12/31/94	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	(6) ((L30 + 1) X (2)) O & M Expense Guideline 12/31/94	(7) (3 - 6) 1994 Deviation From Guideline Amount	(8) (7 / 6) 1994 Deviation From Guideline %
1	601.1-.8 Salaries & Wages - Employees	61,517	148,289	86,772	141.05%	84,656	63,634	75.17%
2	603.1-.8 Salaries & Wages - Officers, Etc.	18	0	(18)	(100.00%)	25	(25)	(100.00%)
3	604.1-.8 Employee Pensions & Benefits (1)	11,750	35,544	23,794	202.50%	16,170	19,374	119.82%
4	610.1-.8 Purchased Water	546,246	849,724	303,478	55.56%	751,709	98,015	13.04%
5	615.1-.8 Purchased Power	471	1,427	956	203.05%	648	779	120.22%
6	616.1-.8 Fuel for Power Production	0	0	0	0.00%	0	0	0.00%
7	618.1-.8 Chemicals	0	3	3	100.00%	0	3	100.00%
8	620.1-.8 Materials & Supplies	7,986	13,918	5,932	74.28%	10,990	2,928	26.64%
9	631.1-.8 Contractual Services - Eng.	0	0	0	0.00%	0	0	0.00%
10	632.1-.8 Contractual Services - Acct.	4,773	3,405	(1,368)	(28.65%)	6,568	(3,163)	(48.16%)
11	633.1-.8 Contractual Services - Legal	575	2,700	2,125	369.50%	791	1,908	241.17%
12	634.1-.8 Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0.00%
13	635.1-.8 Contractual Services - Other	1,871	9,775	7,904	422.46%	2,575	7,200	279.66%
14	641.1-.8 Rental of Real Building/Real Property	2,764	2,940	176	6.38%	3,804	(863)	(22.70%)
15	642.1-.8 Rental of Equipment	97	1,123	1,026	1057.22%	133	989	740.92%
16	650.1-.8 Transportation Expense	2,705	6,886	4,181	154.56%	3,722	3,163	84.98%
17	656.1-.8 Insurance - Vehicle	1,257	2,235	978	77.83%	1,730	506	29.22%
18	657.1-.8 Insurance - General Liability	6,014	5,114	(900)	(14.96%)	8,276	(3,162)	(38.20%)
19	658.1-.8 Insurance - Workman's Comp	0	2,640	2,640	100.00%	0	2,640	100.00%
20	659.1-.8 Insurance - Other	621	464	(157)	(25.26%)	855	(390)	(45.69%)
21	660.1-.8 Advertising Expense	162	551	389	240.24%	223	328	147.24%
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	0	6,791	6,791	100.00%	0	6,791	100.00%
23	667.1-.8 Reg. Comm. Exp. - Other	0	1,812	1,812	100.00%	0	1,812	100.00%
24	670.1-.8 Bad Debt Expense	443	2,489	2,046	461.88%	610	1,880	308.31%
25	675.1-.8 Miscellaneous Expenses	16,537	28,924	12,387	74.91%	22,757	6,167	27.10%
26	**TOTAL WATER O & M EXPENSES**	665,807	1,126,756	460,949	69.23%	916,241	210,515	22.98%
27	**TOTAL (LESS ACCTS 666 & 667)**	665,807	1,118,153	452,346	67.94%			
28	**Average # of Customers**	2,434	2,952	518	21.28%			
29	***Consumer Price Index - U***	130.7	148.3	17.6	13.47%			
30	**COMPOUND MULTIPLIER** [(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]				37.61%			

NOTES:
(1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1994
SUMMARY OF DIRECT EXPENSES (6XX.1 - 6xx.6)

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	Account No. and Name	(1)	(2) Prior Test Year Ended 12/31/90	(3) Historic Year Ended 12/31/94	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	(6) ((L30 + 1) x (2)) O & M Expense Guideline 12/31/94	(7) (3 - 6) 1994 Deviation From Guideline Amount	(8) (7 / 6) 1994 Deviation From Guideline %
1	601.1-.6	Salaries & Wages - Employees	15,220	36,785	21,565	141.69%	20,945	15,840	75.63%
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0.00%
3	604.1-.6	Employee Pensions & Benefits (1)	2,669	8,816	6,147	230.31%	3,673	5,143	140.02%
4	610.1-.6	Purchased Water	546,246	849,724	303,478	55.56%	751,709	98,015	13.04%
5	615.1-.6	Purchased Power	(4)	0	4	(100.00%)	(6)	6	(100.00%)
6	616.1-.6	Fuel for Power Production	0	0	0	0.00%	0	0	0.00%
7	618.1-.6	Chemicals	0	3	3	100.00%	0	3	100.00%
8	620.1-.6	Materials & Supplies	3,425	7,857	4,432	129.40%	4,713	3,144	66.71%
9	631.1-.6	Contractual Services - Eng.	0	0	0	0.00%	0	0	0.00%
10	632.1-.6	Contractual Services - Acct.	0	0	0	0.00%	0	0	0.00%
11	633.1-.6	Contractual Services - Legal	0	0	0	0.00%	0	0	0.00%
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0.00%
13	635.1-.6	Contractual Services - Other	384	372	(12)	(3.13%)	528	(156)	(29.55%)
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%	0	0	0.00%
15	642.1-.6	Rental of Equipment	18	935	917	5094.44%	25	910	3640.00%
16	650.1-.6	Transportation Expense	2,466	5,096	2,630	106.65%	3,394	1,702	50.15%
17	656.1-.6	Insurance - Vehicle	0	0	0	0.00%	0	0	0.00%
18	657.1-.6	Insurance - General Liability	0	0	0	0.00%	0	0	0.00%
19	658.1-.6	Insurance - Workman's Comp	0	655	655	100.00%	0	655	100.00%
20	659.1-.6	Insurance - Other	0	0	0	0.00%	0	0	0.00%
21	660.1-.6	Advertising Expense	0	0	0	0.00%	0	0	0.00%
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	0	0	0.00%
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	0	0	0.00%
24	670.1-.6	Bad Debt Expense	0	0	0	0.00%	0	0	0.00%
25	675.1-.6	Miscellaneous Expenses	4	489	485	12125.00%	6	483	8050.00%
26	**TOTAL WATER O & M EXPENSES**		570,428	910,732	340,304	59.66%	784,987	125,745	16.02%
27	**TOTAL (LESS ACCTS 666 & 667)**		570,428	910,732	340,304	59.66%			
28	**Average # of Customers**		2,434	2,952	518	21.28%			
29	**Consumer Price Index - U**		130.7	148.3	17.6	13.47%			
30	**COMPOUND MULTIPLIER**					37.61%			

[(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]

NOTES:
(1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1994
SUMMARY OF CUSTOMER ACCOUNTS EXPENSE (6XX.7)

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Account No. and Name		(2) Prior Test Year Ended 12/31/90	(3) Historic Year Ended 12/31/94	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	(6) ((L30 + 1) X (2)) O & M Expense Guideline 12/31/94	(7) (3 - 6) 1994 Deviation From Guideline Amount	(8) (7 / 6) 1994 Deviation From Guideline %
1	601.7	Salaries & Wages - Employees	30,857	32,780	1,923	6.23%	42,463	(9,683)	(22.80%)
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0.00%
3	604.7	Employee Pensions & Benefits (1)	6,632	7,857	1,225	18.47%	9,127	(1,270)	(13.91%)
4	610.7	Purchased Water	0	0	0	0.00%	0	0	0.00%
5	615.7	Purchased Power	0	125	125	100.00%	0	125	100.00%
6	616.7	Fuel for Power Production	0	0	0	0.00%	0	0	0.00%
7	618.7	Chemicals	0	0	0	0.00%	0	0	0.00%
8	620.7	Materials & Supplies	508	1,961	1,453	286.02%	699	1,262	180.54%
9	631.7	Contractual Services - Eng.	0	0	0	0.00%	0	0	0.00%
10	632.7	Contractual Services - Acct.	0	0	0	0.00%	0	0	0.00%
11	633.7	Contractual Services - Legal	0	0	0	0.00%	0	0	0.00%
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0.00%
13	635.7	Contractual Services - Other	0	0	0	0.00%	0	0	0.00%
14	641.7	Rental of Real Building/Real Property	0	285	285	100.00%	0	285	100.00%
15	642.7	Rental of Equipment	0	7	7	100.00%	0	7	100.00%
16	650.7	Transportation Expense	16	799	783	4893.75%	22	777	3531.82%
17	656.7	Insurance - Vehicle	0	0	0	0.00%	0	0	0.00%
18	657.7	Insurance - General Liability	0	0	0	0.00%	0	0	0.00%
19	658.7	Insurance - Workman's Comp	0	583	583	100.00%	0	583	100.00%
20	659.7	Insurance - Other	0	0	0	0.00%	0	0	0.00%
21	660.7	Advertising Expense	0	0	0	0.00%	0	0	0.00%
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	0	0	0.00%
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0.00%	0	0	0.00%
24	670.7	Bad Debt Expense	443	2,489	2,046	461.85%	610	1,879	308.03%
25	675.7	Miscellaneous Expenses	80	2,337	2,257	2821.25%	110	2,227	2024.55%
26	**TOTAL WATER O & M EXPENSES**		38,536	49,224	10,687	27.73%	53,031	(3,808)	(7.18%)
27	**TOTAL (LESS ACCTS 666 & 667)**		38,536	49,224	10,687	27.73%			
28	**Average # of Customers**		2,434	2,952	518	21.28%			
29	**Consumer Price Index - U**		130.7	148.3	17.6	13.47%			
30	**COMPOUND MULTIPLIER**					37.61%			
	[(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]								

NOTES:
(1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINES - 1994
SUMMARY OF ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

FPSC

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

Line No.	Account No. and Name	(1)	(2) Prior Test Year Ended 12/31/90	(3) Historic Year Ended 12/31/94	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	(6) ((L30 + 1) X (2)) O & M Expense Guideline 12/31/94	(7) (3 - 6) 1994 Deviation From Guideline Amount	(8) (7 / 6) 1994 Deviation From Guideline %
1	601.8	Salaries & Wages - Employees	15,440	78,725	63,285	409.88%	21,248	57,477	270.51%
2	603.8	Salaries & Wages - Officers, Etc.	18	0	(18)	(100.00%)	25	(25)	(100.00%)
3	604.8	Employee Pensions & Benefits (1)	2,449	18,870	16,421	670.52%	3,370	15,500	459.94%
4	610.8	Purchased Water	0	0	0	0.00%	0	0	0.00%
5	615.8	Purchased Power	475	1,302	827	174.11%	654	648	99.08%
6	616.8	Fuel for Power Production	0	0	0	0.00%	0	0	0.00%
7	618.8	Chemicals	0	0	0	0.00%	0	0	0.00%
8	620.8	Materials & Supplies	4,053	4,100	47	1.16%	5,577	(1,477)	(26.48%)
9	631.8	Contractual Services - Eng.	0	0	0	0.00%	0	0	0.00%
10	632.8	Contractual Services - Acct.	4,773	3,405	(1,368)	(28.66%)	6,568	(3,163)	(48.16%)
11	633.8	Contractual Services - Legal	575	2,700	2,125	369.57%	791	1,909	241.34%
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0.00%
13	635.8	Contractual Services - Other	1,487	9,403	7,916	532.35%	2,046	7,357	359.58%
14	641.8	Rental of Real Building/Real Property	2,764	2,655	(109)	(3.94%)	3,804	(1,149)	(30.21%)
15	642.8	Rental of Equipment	79	181	102	129.11%	109	72	66.06%
16	650.8	Transportation Expense	223	990	767	343.95%	307	683	222.48%
17	656.8	Insurance - Vehicle	1,257	2,235	978	77.80%	1,730	505	29.19%
18	657.8	Insurance - General Liability	6,014	5,114	(900)	(14.97%)	8,276	(3,162)	(38.21%)
19	658.8	Insurance - Workman's Comp	0	1,401	1,401	100.00%	0	1,401	100.00%
20	659.8	Insurance - Other	621	464	(157)	(25.28%)	855	(391)	(45.73%)
21	660.8	Advertising Expense	162	551	389	240.12%	223	328	147.09%
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	0	6,791	6,791	100.00%	0	6,791	100.00%
23	667.8	Reg. Comm. Exp. - Other	0	1,812	1,812	100.00%	0	1,812	100.00%
24	670.8	Bad Debt Expense	0	0	0	0.00%	0	0	0.00%
25	675.8	Miscellaneous Expenses	16,453	26,098	9,645	58.62%	22,642	3,456	15.26%
26	**TOTAL WATER O & M EXPENSES**		56,843	166,800	109,954	193.43%	78,225	88,572	113.23%
27	**TOTAL (LESS ACCTS 666 & 667)**		56,843	158,197	101,351	178.30%			
28	**Average # of Customers**		2,434	2,952	518	21.28%			
29	**Consumer Price Index - U**		130.7	148.3	17.6	13.47%			
30	**COMPOUND MULTIPLIER**					37.61%			

[(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]

NOTES:
(1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1994
EXPLANATION OF DEVIATIONS FROM GUIDELINE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide an explanation of deviations as shown on previous pages.

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

Line No.	(1) Account No. and Name	(2) 1994 Deviation from Guideline Amount	(3) 1994 Deviation from Guideline %	(4) Explanation
1	601.1-.8 Salaries & Wages - Employees	63,634	75.17%	
2	603.1-.8 Salaries & Wages - Officers, Etc.	(25)	(100.00%)	
3	604.1-.8 Employee Pensions & Benefits	19,374	119.82%	
4	610.1-.8 Purchased Water	98,015	13.04%	
5	615.1-.8 Purchased Power	779	120.22%	
6	616.1-.8 Fuel for Power Production	0	0.00%	
7	618.1-.8 Chemicals	3	100.00%	
8	620.1-.8 Materials & Supplies	2,928	26.64%	
9	631.1-.8 Contractual Services - Eng.	0	0.00%	
10	632.1-.8 Contractual Services - Acct.	(3,163)	(48.16%)	
11	633.1-.8 Contractual Services - Legal	1,908	241.17%	
12	634.1-.8 Contractual Services - Mgmt Fees	0	0.00%	
13	635.1-.8 Contractual Services - Other	7,200	279.66%	(A detailed explanation of the deviations from the
14	641.1-.8 Rental of Real Building/Real Property	(863)	(22.70%)	1994 O & M Expense Guidelines is contained in Volume II)
15	642.1-.8 Rental of Equipment	989	740.92%	
16	650.1-.8 Transportation Expense	3,163	84.98%	
17	656.1-.8 Insurance - Vehicle	506	29.22%	
18	657.1-.8 Insurance - General Liability	(3,162)	(38.20%)	
19	658.1-.8 Insurance - Workman's Comp	2,640	100.00%	
20	659.1-.8 Insurance - Other	(390)	(45.69%)	
21	660.1-.8 Advertising Expense	328	147.24%	
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	6,791	100.00%	
23	667.1-.8 Reg. Comm. Exp. - Other	1,812	100.00%	
24	670.1-.8 Bad Debt Expense	1,880	308.31%	
25	675.1-.8 Miscellaneous Expenses	6,167	27.10%	
	TOTAL WATER O&M EXPENSE DEVIATION FROM GUIDELINE	210,515	22.98%	

5/30/95 10:52 AM B07W5.XLS

Note: May not cross foot due to rounding.

CONTRACTUAL SERVICES - 1994

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

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

ANALYSIS OF RATE CASE EXPENSE - 1994

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	See Volume II, Allocation of 1994 Rate Case Expense for details.				
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)	(B)	
15	Amortization of Rate Case Expense:		Total		
16			FPSC Filed	Water	
17					
18	Prior Unamortized Rate Case Expense				
19	Charlotte	N/A	13,699		
20	Pine Ridge *AFPI*	N/A	2,651		
21	Marco Island	Docket No. 920655-WS	189,290		
22	Charlotte-Deep Creek	N/A	7,073		
23	GIGA	*Docket No. 920199-WS*	1,125,921		
24	Lehigh	Docket No. 911188-WS	165,764		
25			1,504,398		
26					
27					
28					
29					
30	Current Rate Case Expense (Annual Amortization)		$377,353	$6,791	
31					
32	Method of Allocation Between Plants:				
33	Average Number of Customers (Plant specific)				
34	*See Volume II, Allocation of 1994 Rate Case Expense for details.*				

Note: May not cross foot due to rounding.

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS - 1994
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Maintenance projects greater than 2% of test year revenues per system

Line No.	(1) Date	(2) Description	(3) Total Water Cost	(4) How often to repeat
1	**See Volume II for detailed support.**			

5/30/95 10:53 AM B11W.XLS

Note: May not cross foot due to rounding.

ALLOCATION OF EXPENSES - 1994

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

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

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

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

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1994
SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
				DEPRECIATION RATE		1994 DEPRECIATION EXPENSE			USED & USEFUL DEPRECIATION EXPENSE		
Line No.	Account No.	and Name	1994 Avg. Adj. PIS	Life	Rate (%)	Per Books	Utility Adjustment	Adjusted Depreciation Expense	Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful Depreciation Exp.
1		**INTANGIBLE PLANT**								0	
2	301.1	Organization	48,555	40	2.50%	1,214	0	1,214	0.00%	0	1,214
3	302.1	Franchise	0	40	2.50%	0	0	0	0.00%	0	0
4	339.1	Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
5		**SOURCE OF SUPPLY & PUMPING**								0	
6	303.2	Land & Land Rights	0	NA	NA	0	0	0	0.00%	0	0
7	304.2	Structures & Improvements	0	33	3.03%	0	0	0	0.00%	0	0
8	305.2	Collect. & Impound.	0	50	2.00%	0	0	0	0.00%	0	0
9	306.2	Lake, River & Other	0	40	2.50%	0	0	0	0.00%	0	0
10	307.2	Wells & Springs	0	30	3.33%	0	0	0	0.00%	0	0
11	308.2	Infiltration Galleries	0	40	2.50%	0	0	0	0.00%	0	0
12	309.2	Supply Mains	6,225	35	2.86%	178	0	178	0.00%	0	178
13	310.2	Power Generation Equpi.	0	20	5.00%	0	0	0	0.00%	0	0
14	311.2	Pumping Equipment	1,386	20	5.00%	69	0	69	0.00%	0	69
15	339.2	Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
16		**WATER TREATMENT PLANT**								0	
17	303.3	Land & Land Rights	0	NA	NA	0	0	0	0.00%	0	0
18	304.3	Structures & Improvements	0	33	3.03%	0	0	0	0.00%	0	0
19	320.3	Water Treatment Equip.	0	22	4.55%	0	0	0	0.00%	0	0
20	321.3	Permeators	0	5	20.00%	0	0	0	0.00%	0	0
21	339.3	Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
22		**TRANSMISSION & DISTRIBUTION**								0	
23	303.4	Land & Land Rights	0	NA	NA	0	0	0	0.00%	0	0
24	304.4	Structures & Improvements	0	33	3.03%	0	0	0	0.00%	0	0
25	330.4	Distr. Reservoirs	0	37	2.70%	0	0	0	0.00%	0	0
26	331.4	Transmission & Distribution	4,057,731	43	2.33%	94,545	0	94,545	55.86%	52,810	41,735
27	333.4	Services	15,992	40	2.50%	400	0	400	0.00%	0	400
28	334.4	Meters & Meter Installation	196,569	20	5.00%	9,828	0	9,828	0.00%	0	9,828
29	335.4	Hydrants	2,079	45	2.22%	46	0	46	0.00%	0	46
30	339.4	Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
31		**GENERAL PLANT**								0	
32	303.5	Land & Land Rights	9,384	NA	NA	0	0	0	0.00%	0	0
33	304.5	Structures & Improvements	80,393	40	2.50%	2,010	0	2,010	0.00%	0	2,010
34	340.5	Office Furniture & Equipment	48,032	15	6.67%	3,204	0	3,204	0.00%	0	3,204
35	340.51	Computer Equipment	102,948	6	16.67%	17,161	0	17,161	0.00%	0	17,161
36	341.5	Transportation Equipment	73,794	6	16.67%	12,301	0	12,301	0.00%	0	12,301
37	342.5	Stores Equipment	670	18	5.56%	37	0	37	0.00%	0	37
38	343.5	Tools, Shop & Garage	25,346	16	6.25%	1,584	0	1,584	0.00%	0	1,584
39	344.5	Laboratory Equipment	5,808	15	6.67%	387	0	387	0.00%	0	387
40	345.5	Power Operated Equipment	25,815	12	8.33%	2,150	0	2,150	0.00%	0	2,150
41	346.5	Communication Equipment	10,979	10	10.00%	1,098	0	1,098	0.00%	0	1,098
42	347.5	Miscellaneous Equipment	5,283	15	6.67%	352	0	352	0.00%	0	352
43	348.5	Other Tangible Plant	189	10	10.00%	19	0	19	0.00%	0	19
44		**INTANGIBLE PLANT**	48,555		2.50%	1,214	0	1,214	0.00%	0	1,214
45		**SUPPLY & PUMPING**	7,611		3.25%	247	0	247	0.00%	0	247
46		**WATER TREATMENT PLANT**	0		0.00%	0	0	0	0.00%	0	0
47		**TRANSMISSION & DISTRIBUTION**	4,272,371		2.45%	104,819	0	104,819	50.38%	52,810	52,009
48		**GENERAL PLANT**	388,641		10.37%	40,303	0	40,303	0.00%	0	40,303
49		**TOTAL DEPRECIATION EXPENSE**	4,717,178		3.11%	146,583	0	146,583	36.03%	52,810	93,773
50		**LESS: AMORTIZATION OF CIAC**				(17,782)	0	(17,782)		(2,837)	(14,945)
51		**NET DEPRECIATION EXPENSE - WATER**				128,801	0	128,801		49,973	78,828

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

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1994
CIAC AMORTIZATION EXPENSE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				1994 CIAC AMORTIZATION EXPENSE			1994 USED & USEFUL CIAC AMORTIZATION EXPENSE		
Line No.	WATER CIAC Classifications	1994 Avg. Adj. CIAC Balance	CIAC Amort. Composite Rate	Per Books	Utility Adjustment	Utility Adjusted CIAC Amort.	Composite Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful CIAC Amort.
1	Plant Capacity Fees	0	3.25%	0	0	0	36.03%	0	0
2	Line/Main Extension Fees	25,284	2.33%	589	0	589	36.03%	212	377
3	Meter Installation Fees	198,146	5.00%	9,907	0	9,907	0.00%	0	9,907
4	Contributed Lines	312,721	2.33%	7,286	0	7,286	36.03%	2,625	4,661
5	Contributed Property Other Than Lines	0	2.45%	0	0	0	36.03%	0	0
6	Service Installation Fees	0	2.50%	0	0	0	0.00%	0	0
7	**TOTAL WATER CIAC AMORT. EXP.**	536,151		17,782	0	17,782		2,837	14,945

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

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

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1994
COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1994 COMPOSITE CIAC AMORTIZATION RATE Average Adjusted UPIS	(3) Average Adjusted Dep. Exp.	(4) Composite CIAC Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	0	0	0.00%
3	305.2 Collecting & Impounding reservoirs	0	0	0.00%
4	306.2 Lake, River & Other Intakes	0	0	0.00%
5	307.2 Wells & Springs	0	0	0.00%
6	308.2 Infiltration Galleries & Tunnels	0	0	0.00%
7	309.2 Supply Mains	6,225	178	2.86%
8	310.2 Power Generation Equipment	0	0	0.00%
9	311.2 Pumping Equipment	1,386	69	4.98%
10	339.2 Other Plant & Miscellaneous	0	0	0.00%
11	304.3 Structures & Improvements	0	0	0.00%
12	320.3 Water Treatment Equipment	0	0	0.00%
13	321.3 Permeators	0	0	0.00%
14	339.3 Other Plant & Miscellaneous	0	0	0.00%
15	330.4 Distribution Reservoirs	0	0	0.00%
16	**COMPOSITE RATE**	7,611	247	3.25%
17	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
18	304.4 Structures & Improvements	0	0	0.00%
19	331.4 Transmission & Distribution	4,057,731	94,545	2.33%
20	335.4 Hydrants	2,079	46	2.21%
21	339.4 Other Plant & Miscellaneous	0	0	0.00%
22	**COMPOSITE RATE**	4,059,810	94,591	2.33%
23	**METER INSTALLATION FEES:**			
24	334.4 Meters & Meter Installation	196,569	9,828	5.00%
25	**COMPOSITE RATE**	196,569	9,828	5.00%
26	**SERVICE INSTALLATION FEES:**			
27	333.4 Services	15,992	400	2.50%
28	**COMPOSITE RATE**	15,992	400	2.50%
29	**OTHERS: (Weighted Average of Above Rates):**			
30	Plant Capacity Fees (Line 16)	7,611	247	3.25%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	4,059,810	94,591	2.33%
32	Meter Installation Fees (Line 25)	196,569	9,828	5.00%
33	Service Installation Fees (Line 28)	15,992	400	2.50%
34	**COMPOSITE RATE**	4,279,982	105,066	2.45%

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1994
UNDER PRESENT INCOME

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) (PRESENT INCOME)	(2) Per Books	(3) Adjustment	(4) Adjusted Test Year	(5) Supporting Schedules	(6) Recap Schedules
		1994 TAXES OTHER THAN INCOME				
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	53,630	13,194	66,824	B-4(W)	
2	**PAYROLL TAXES: (7.37%)**	10,929	0	10,929	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	10,929	0	10,929		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	81,313	0	81,313		
8	Non-used & Useful Property Tax Add-back (1)		34,054	34,054		
9	Adjusted Real Estate & Personal Property Tax	81,313	34,054	115,367		
10	Non-used & Useful Percent (2)			48.05%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(55,434)	(55,434)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	81,313	(21,380)	59,933		
13	**OTHER:**	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	***TOTAL OTHER***	0	0	0		
19	**TOTAL TAXES OTHER (PRESENT INCOME)**	145,872	(8,186)	137,687		B-1(W)1/3,2/3

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

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

SCHEDULE OF WATER INCOME TAXES - 1994
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: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

	(1)	(2)	(3)	(4)	(5)
		1994 INCOME TAXES			
Line No.	ITEM	Per Books	Utility Test Year Adjustments	Adjusted Test Year	Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	1,191,780	293,203	1,484,982	B-4(W)
3	Less:				
4	O & M Expenses	1,126,756	0	1,126,756	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	78,828	0	78,828	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(W)
7	Taxes Other Than Income	145,872	(8,186)	137,687	B-15(W)
8	Pre-Tax Operating Expenses	1,351,456	(8,186)	1,343,270	
9	**PRE-TAX OPERATING INCOME**	(159,676)	301,389	141,712	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(159,676)	301,389	141,712	
12	Less:				
13	Interest Expense:				
14	Rate Base	1,469,802	(56,824)	1,412,978	A-1(W)
15	Weighted Average Cost of Debt	5.18%	5.18%	5.18%	D-1(W)
16	Total Interest Expense	76,136	(2,943)	73,192	C-3
17	Net Taxable Income (L11 - L16)	(235,812)	304,332	68,520	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	(90,965)	117,396	26,432	
20	Less:				
21	Parent Debt Adjustment	6,657	0	6,657	C-1(W)
22	Investment Tax Credit	1,283	0	1,283	C-7(W)
23	**TOTAL INCOME TAXES**	(98,904)	117,396	18,492	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1994

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

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

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

		NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Adjusted Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
6	Total Amortization Expense	0	0	0	From Above	
7	Composite Non-Used & Useful Depreciation Rate (%)	36.03%	0.00%	36.03%	B-13 (W)	
8	***NON-USED & USEFUL AMORT. EXP.***	0	0	0		To Above

Note: May not cross foot due to rounding.

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SCHEDULE OF WATER RATE BASE - 1994
SUMMARY

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Description	(2) 1994 AVERAGE RATE BASE Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedules
1	Utility Plant in Service	260,851	0	260,851	A-5 (W)
2	Utility Land & Land Rights	6,593	0	6,593	A-5 (W)
3	*Non-Used and Useful*	2,794	0	2,794	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(122,206)	0	(122,206)	A-9 (W)
6	CIAC	(227,795)	0	(227,795)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	89,342	0	89,342	A-14 (W)
9	Acquisition Adjustments	0	0	0	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (W)
11	Advances for Construction	0	0	0	A-16 (W)
12	Unfunded Post-Retirement Benefits	(757)	0	(757)	Vol. II
13	Deferred Taxes	(443)	0	(443)	C-6 (W)
14	Working Capital Allowance	2,842	0	2,842	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	11,221	0	11,221	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1994

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**A. UTILITY PLANT IN SERVICE:**			A-5 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6				
7		0	0	
8	**B. UTILITY LAND & LAND RIGHTS:**			A-5 (W)
9	1.	0	0	
10				
11	2.	0	0	
12				
13				
14		0	0	
15	**C. NON-USED AND USEFUL:**			A-7 (W)
16	1.	0	0	
17				
18	2.	0	0	
19				
20				
21		0	0	
22	**D. CONSTRUCTION WORK IN PROGRESS:**			
23	1.	0	0	
24				
25	2.	0	0	
26				
27				
28		0	0	
29	**E. ACCUMULATED DEPRECIATION:**			A-9 (W)
30	1.	0	0	
31				
32	2.	0	0	
33				
34				
35		0	0	
36	**F. CIAC:**			A-12 (W)
37	1.	0	0	
38				
39	2.	0	0	
40				
41				
42		0	0	
43				
44	**SUBTOTAL**	0	0	

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1994

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

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

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Description	(2) Water Plant In Service Year-End Balances
1	**05/30/85 Balance Per Docket No. 820060-WS, Order No. 16126 Dated 05/19/86**	226,188
2	Utility Adjustment to ordered balance (1)	0
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	226,188
8		
9		
10	1986 Additions	2,542
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	2,542
14	**12/31/86 Balance**	228,730
15		
16		
17	1987 Additions	1,265
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	1,265
21	**12/31/87 Balance**	229,995
22		
23		
24	1988 Additions	618
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	618
28	**12/31/88 Balance**	230,613
29		
30		
31	1989 Additions	254
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	254
35	**12/31/89 Balance**	230,867
36		
37		
38	1990 Additions	7
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	7
42	**12/31/90 Balance**	230,874

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

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Description		(2) Water Plant In Service Year-End Balances
1	**12/31/90 Balance**		230,874
2			
3			
4	1991 Additions		1,620
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		1,620
8	**12/31/91 Balance**		232,494
9			
10			
11	1992 Additions		0
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		0
15	**12/31/92 Balance**		232,494
16			
17			
18	1993 Additions		557
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	25,484
21	1993 Net Additions		26,042
22	**12/31/93 Balance**		258,536
23			
24			
25	1994 Additions		18,786
26	1994 Retirements		974
27	1994 Adjustments		0
28	1994 Net Additions		17,812
29	**12/31/94 Balance**		276,347
30			
31			
32	1995 Additions		
33	1995 Retirements		
34	1995 Adjustments		
35	1995 Net Additions		
36	**12/31/95 Balance**		
37			
38			
39	1996 Additions		
40	1996 Retirements		
41	1996 Adjustments		
42	1996 Net Additions		
43	**12/31/96 Balance**		

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

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1994
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/93	(3) Net Additions 12/31/93 - 12/31/94 Gross	(4) Retirements	(5) Net	(6) 1994 PLANT IN SERVICE Balance Per Books 12/31/94	(7) Utility Adjustments	(8) Adjusted Balance 12/31/94	(9) 1994 AVERAGE BALANCE Balance Per Books	(10) Utility Adjustments	(11) Adjusted Utility Balance
1	**INTANGIBLE PLANT**										
2	301.1 Organization	557	0	0	0	557	0	557	557	0	557
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**										
6	303.2 Land & Land Rights	5,900	0	0	0	5,900	0	5,900	5,900	0	5,900
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	65,000	0	0	0	65,000	0	65,000	65,000	0	65,000
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	3,292	0	3,292	3,292	0	3,292	1,646	0	1,646
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**										
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	1,441	0	1,441	1,441	0	1,441	721	0	721
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**										
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	144,002	3,347	0	3,347	147,349	0	147,349	145,676	0	145,676
27	333.4 Services	7,863	612	0	612	8,475	0	8,475	8,169	0	8,169
28	334.4 Meters & Meter Installation	9,396	2,688	0	2,688	12,084	0	12,084	10,740	0	10,740
29	335.4 Hydrants	333	0	0	0	333	0	333	333	0	333
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**										
32	303.5 Land & Land Rights	693	(0)	0	(0)	693	0	693	693	0	693
33	304.5 Structures & Improvements	5,696	490	(7)	483	6,178	0	6,178	5,937	0	5,937
34	340.5 Office Furniture & Equipment	3,325	450	(5)	445	3,769	0	3,769	3,547	0	3,547
35	340.51 Computer Equipment	5,918	3,461	(92)	3,369	9,287	0	9,287	7,603	0	7,603
36	341.5 Transportation Equipment	5,248	1,221	(819)	403	5,651	0	5,651	5,450	0	5,450
37	342.5 Stores Equipment	38	24	0	24	61	0	61	50	0	50
38	343.5 Tools, Shop & Garage Equipment	1,631	481	0	481	2,112	0	2,112	1,872	0	1,872
39	344.5 Laboratory Equipment	258	341	0	341	600	0	600	429	0	429
40	345.5 Power Operated Equipment	1,718	424	(48)	376	2,094	0	2,094	1,906	0	1,906
41	346.5 Communication Equipment	669	287	(3)	284	953	0	953	811	0	811
42	347.5 Miscellaneous Equipment	277	227	0	227	504	0	504	390	0	390
43	348.5 Other Tangible Plant	14	0	0	0	14	0	14	14	0	14
44	**INTANGIBLE PLANT**	557	0	0	0	557	0	557	557	0	557
45	**SUPPLY & PUMPING**	70,900	3,292	0	3,292	74,192	0	74,192	72,546	0	72,546
46	**WATER TREATMENT PLANT**	0	1,441	0	1,441	1,441	0	1,441	721	0	721
47	**TRANSMISSION & DISTRIBUTION**	161,594	6,646	0	6,646	168,240	0	168,240	164,918	0	164,918
48	**GENERAL PLANT**	25,485	7,406	(974)	6,432	31,917	0	31,917	28,702	0	28,702
49	**TOTAL PLANT IN SERVICE**	258,536	18,786	(974)	17,812	276,347	0	276,347	267,444	0	267,444
50	**LAND & LAND RIGHTS**	6,593	(0)	0	(0)	6,593	0	6,593	6,593	0	6,593
51	**TOTAL PIS LESS LAND**	251,943	18,786	(974)	17,812	269,754	0	269,754	260,851	0	260,851

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Note: May not cross foot due to rounding

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1994
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/93	(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 12/31/94	(15) Net Additions	(16) Average Balance 1994
1	**INTANGIBLE PLANT**															
2	301.1 Organization	557	557	557	557	557	557	557	557	557	557	557	557	557	0	557
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	5,900	5,900	5,900	5,900	5,900	5,900	5,900	5,900	5,900	5,900	5,900	5,900	5,900	0	5,900
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	0	65,000
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	3,292	3,292	1,646
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	1,441	1,441	721
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	144,002	144,002	144,002	144,002	144,002	144,002	144,002	144,002	144,002	144,002	144,002	147,349	147,349	3,347	145,676
27	333.4 Services	7,863	7,863	7,863	7,863	7,863	7,863	7,863	7,863	7,863	7,863	7,863	8,475	8,475	612	8,169
28	334.4 Meters & Meter Installation	9,396	9,396	9,396	9,396	9,396	9,396	9,396	9,396	9,865	9,865	9,865	12,058	12,084	2,686	10,740
29	335.4 Hydrants	333	333	333	333	333	333	333	333	333	333	333	333	333	0	333
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	693	693	693	693	693	693	693	693	693	693	693	693	693	0	693
33	304.5 Structures & Improvements	5,696	5,696	5,696	5,695	5,700	5,710	5,720	5,739	5,811	5,865	5,891	5,874	6,178	493	5,937
34	340.5 Office Furniture & Equipment	3,325	3,325	3,325	3,324	3,329	3,339	3,348	3,365	3,432	3,481	3,505	3,490	3,769	445	3,547
35	340.51 Computer Equipment	5,918	5,918	5,918	5,905	5,943	6,013	6,084	6,213	6,709	7,091	7,270	7,158	9,297	3,369	7,603
36	341.5 Transportation Equipment	5,248	5,248	5,248	5,131	5,078	5,102	5,127	5,173	5,048	5,183	5,246	5,206	5,651	403	5,450
37	342.5 Stores Equipment	38	38	38	38	38	38	39	40	43	46	47	47	61	24	50
38	343.5 Tools, Shop & Garage Equipment	1,631	1,631	1,631	1,631	1,638	1,647	1,657	1,675	1,749	1,802	1,827	1,811	2,112	481	1,872
39	344.5 Laboratory Equipment	258	258	258	258	263	270	277	286	342	379	397	386	600	341	429
40	345.5 Power Operated Equipment	1,718	1,718	1,718	1,712	1,713	1,722	1,730	1,746	1,793	1,840	1,862	1,848	2,094	376	1,906
41	346.5 Communication Equipment	669	669	669	668	672	678	684	694	737	769	784	774	953	284	811
42	347.5 Miscellaneous Equipment	277	277	277	277	280	284	289	297	332	357	369	362	504	227	390
43	348.5 Other Tangible Plant	14	14	14	14	14	14	14	14	14	14	14	14	14	0	14
44	**INTANGIBLE PLANT**	557	557	557	557	557	557	557	557	557	557	557	557	557	0	557
45	**SUPPLY & PUMPING**	70,900	70,900	70,900	70,900	70,900	70,900	70,900	70,900	70,900	70,900	70,900	70,900	74,192	3,292	72,546
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	1,441	1,441	721
47	**TRANSMISSION & DISTRIBUTION**	161,594	161,594	161,594	161,594	161,594	161,594	161,594	161,594	162,063	162,063	162,063	166,215	168,240	6,646	164,918
48	**GENERAL PLANT**	25,485	25,485	25,485	25,345	25,361	25,510	25,661	25,939	26,704	27,520	27,905	27,661	31,917	6,432	28,702
49	**TOTAL PLANT IN SERVICE**	258,536	258,536	258,536	258,396	258,412	258,561	258,712	258,990	260,224	261,040	261,425	267,333	276,347	17,812	267,444
50	**LAND & LAND RIGHTS**	6,593	6,593	6,593	6,593	6,593	6,593	6,593	6,593	6,593	6,593	6,593	6,593	6,593	0	6,593
51	**TOTAL PIS LESS LAND**	251,943	251,943	251,943	251,803	251,819	251,968	252,119	252,397	253,631	254,447	254,832	260,740	269,754	17,812	260,851

Note: May not cross foot due to rounding

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1994
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Net Additions	(15) Average Balance 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	3,292	3,292	1,646
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	1,441	1,441	721
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	3,347	0	3,347	1,674
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	612	0	612	306
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	469	0	0	2,193	25	2,688	1,344
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	(0)	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)	0
33	304.5 Structures & Improvements	0	0	(1)	6	10	10	18	72	54	25	(16)	304	483	241
34	340.5 Office Furniture & Equipment	0	0	(1)	6	9	9	17	67	50	23	(15)	280	445	222
35	340.51 Computer Equipment	0	0	(13)	38	70	71	130	496	381	180	(114)	2,130	3,369	1,684
36	341.5 Transportation Equipment	0	0	(117)	(53)	25	25	46	(125)	135	63	(40)	445	403	201
37	342.5 Stores Equipment	0	0	0	0	0	0	1	4	3	1	(1)	15	24	12
38	343.5 Tools, Shop & Garage Equipment	0	0	0	6	10	10	18	74	53	25	(16)	301	481	241
39	344.5 Laboratory Equipment	0	0	0	5	7	7	13	52	38	18	(11)	214	341	171
40	345.5 Power Operated Equipment	0	0	(7)	2	9	9	16	47	47	22	(14)	247	376	188
41	346.5 Communication Equipment	0	0	(0)	4	6	6	11	43	32	15	(9)	179	284	142
42	347.5 Miscellaneous Equipment	0	0	0	3	5	5	9	35	25	12	(7)	142	227	114
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	3,292	3,292	1,646
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	1,441	1,441	721
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	469	0	0	6,152	25	6,646	3,324
48	**GENERAL PLANT**	0	0	(139)	15	149	151	278	765	816	385	(244)	4,256	6,432	3,216
49	**TOTAL NET ADDITIONS**	0	0	(139)	15	149	151	278	1,234	816	385	5,908	9,015	17,812	8,907
50	**LAND & LAND RIGHTS**	0	(0)	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)	0
51	**TOTAL PIS LESS LAND**	0	0	(139)	15	149	151	279	1,234	816	385	5,908	9,015	17,812	8,907

320

Note: May n t due to rounding

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1994
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Gross Additions	(15) Ave. Gross Additions 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	*302.1 Franchises*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	*308.2 Infiltration Galleries & Tunnels*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	3,292	3,292	1,646
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	*320.3 Water Treatment Equipment*	0	0	0	0	0	0	0	0	0	0	0	1,441	1,441	721
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	3,347	0	3,347	1,674
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	612	0	612	306
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	469	0	0	2,193	25	2,688	1,344
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	(0)	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)	0
33	304.5 Structures & Improvements	0	0	0	6	10	10	18	75	54	25	(16)	307	490	245
34	340.5 Office Furniture & Equipment	0	0	0	6	9	9	17	69	50	23	(15)	282	450	225
35	340.51 Computer Equipment	0	0	0	46	70	71	130	531	381	180	(114)	2,166	3,451	1,730
36	341.5 Transportation Equipment	0	0	0	16	25	25	46	187	135	63	(40)	764	1,221	611
37	342.5 Stores Equipment	0	0	0	0	0	0	1	4	3	1	(1)	15	24	12
38	343.5 Tools, Shop & Garage Equipment	0	0	0	6	10	10	18	74	53	25	(16)	301	481	241
39	344.5 Laboratory Equipment	0	0	0	5	7	7	13	52	38	18	(11)	214	341	171
40	345.5 Power Operated Equipment	0	0	0	6	9	9	16	65	47	22	(14)	265	424	212
41	346.5 Communication Equipment	0	0	0	4	6	6	11	44	32	15	(9)	180	287	144
42	347.5 Miscellaneous Equipment	0	0	0	3	5	5	9	35	25	12	(7)	142	227	114
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	3,292	3,292	1,646
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	1,441	1,441	721
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	469	0	0	6,152	25	6,646	3,324
48	**GENERAL PLANT**	0	0	0	98	149	151	278	1,136	816	385	(244)	4,636	7,406	3,705
49	**TOTAL GROSS ADDITIONS**	0	0	0	98	149	151	278	1,805	816	385	5,908	9,395	18,786	9,396
50	**LAND & LAND RIGHTS**	0	(0)	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)	0
51	**TOTAL PIS LESS LAND**	0	0	0	98	149	151	278	1,805	816	385	5,908	9,395	18,786	9,396

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1994
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Total Retirements	(15) Average Retirements 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	1	1	0	0	0	3	0	0	0	3	7	4
34	340.5 Office Furniture & Equipment	0	0	1	0	0	0	0	2	0	0	0	2	5	3
35	340.5† Computer Equipment	0	0	53	6	0	0	0	35	0	0	0	36	92	46
36	341.5 Transportation Equipment	0	0	117	70	0	0	0	312	0	0	0	320	819	409
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	7	4	0	0	0	18	0	0	0	19	48	24
41	346.5 Communication Equipment	0	0	0	0	0	0	0	1	0	0	0	1	3	1
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	139	83	0	0	0	371	0	0	0	380	974	487
49	**TOTAL RETIREMENTS**	0	0	139	83	0	0	0	371	0	0	0	380	974	487
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	0	139	83	0	0	0	371	0	0	0	380	974	487

Note: May no due to rounding

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1994
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Total Adjustments	(15) Ave. Utility Adjustments 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	*343.5 Tools, Shop & Garage Equipment*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	*348.5 Other Tangible Plant*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1994
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	Account No. and Name	(2) Ave. Adjusted Utility Balance A-5 (W)(1 of 7)	(3) 1994 NON-USED & USEFUL Percentage F-Schedules	(4) 1994 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	557	0.00%	0
3	302.1 Franchises	0	0.00%	0
4	339.1 Other Plant & Miscellaneous	0	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	5,900	0.00%	0
7	304.2 Structures & Improvements	0	0.00%	0
8	305.2 Collecting & Impounding reservoirs	0	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	0	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	65,000	0.00%	0
13	310.2 Power Generation Equipment	0	0.00%	0
14	311.2 Pumping Equipment	1,646	0.00%	0
15	339.2 Other Plant & Miscellaneous	0	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	0	0.00%	0
18	304.3 Structures & Improvements	0	0.00%	0
19	320.3 Water Treatment Equipment	721	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	0	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	0	0.00%	0
25	330.4 Distribution Reservoirs	0	0.00%	0
26	331.4 Transmission & Distribution	145,676	19.34%	28,180
27	333.4 Services	8,169	0.00%	0
28	334.4 Meters & Meter Installation	10,740	0.00%	0
29	335.4 Hydrants	333	0.00%	0
30	339.4 Other Plant & Miscellaneous	0	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	693	0.00%	0
33	304.5 Structures & Improvements	5,937	0.00%	0
34	340.5 Office Furniture & Equipment	3,547	0.00%	0
35	340.51 Computer Equipment	7,603	0.00%	0
36	341.5 Transportation Equipment	5,450	0.00%	0
37	342.5 Stores Equipment	50	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	1,872	0.00%	0
39	344.5 Laboratory Equipment	429	0.00%	0
40	345.5 Power Operated Equipment	1,906	0.00%	0
41	346.5 Communication Equipment	811	0.00%	0
42	347.5 Miscellaneous Equipment	390	0.00%	0
43	348.5 Other Tangible Plant	14	0.00%	0
44	**INTANGIBLE PLANT**	557	0.00%	0
45	**SUPPLY & PUMPING**	72,546	0.00%	0
46	**WATER TREATMENT PLANT**	721	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	164,918	17.09%	28,180
48	**GENERAL PLANT**	28,702	0.00%	0
49	**TOTAL PLANT IN SERVICE**	267,444	10.54%	28,180
50	**LAND & LAND RIGHTS**	6,593	0.00%	0
51	**TOTAL PIS LESS LAND**	260,851	10.80%	28,180

SCHEDULE OF WATER NON-USED AND USEFUL PLANT - 1994
SUMMARY

Company: SSU / Volusia / Enterprise
Docket No.: *950495-WS*
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Description	(2) AVERAGE 1994 - NON-USED & USEFUL Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	Supporting Schedules
1	Plant in Service	28,180	0	28,180	A-5 (W)
2	Land	0	0	0	A-5 (W)
3	Accumulated Depreciation	(12,798)	0	(12,798)	A-9 (W)
4	CIAC	(29,520)	0	(29,520)	A-12 (W)
5	Accumulated Amort. of CIAC	11,344	0	11,344	A-14 (W)
6	*Advances for Construction*	0	0	0	A-16 (W)
7	Other	0	0	0	A-20 (W)
8	**TOTAL WATER NON-USED & USEFUL**	(2,794)	0	(2,794)	

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Description	(2) Water In Service Year-End Balances
1	**05/30/85 Balance Per Docket No. 820060-WS, Order No. 16126 Dated 05/19/86**	49,526
2	Utility Adjustment to ordered balance (1)	0
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	49,526
8		
9		
10	1986 Additions	10,176
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	10,176
14	**12/31/86 Balance**	59,702
15		
16		
17	1987 Additions	6,496
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	6,496
21	**12/31/87 Balance**	66,198
22		
23		
24	1988 Additions	6,534
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	6,534
28	**12/31/88 Balance**	72,732
29		
30		
31	1989 Additions	6,557
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	6,557
35	**12/31/89 Balance**	79,289
36		
37		
38	1990 Additions	6,565
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	6,565
42	**12/31/90 Balance**	85,854

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

5/28/95 3:02 PM A08W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Description	(2) Water In Service Year-End Balances
1	**12/31/90 Balance**	85,854
2		
3		
4	1991 Additions	6,586
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	6,586
8	**12/31/91 Balance**	92,440
9		
10		
11	1992 Additions	6,607
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	6,607
15	**12/31/92 Balance**	99,047
16		
17		
18	1993 Additions	6,614
19	1993 Retirements	0
20	1993 Adjustments — General Plant Allocation True-up	12,107
21	1993 Net Additions	18,721
22	**12/31/93 Balance**	117,768
23		
24		
25	1994 Additions	9,846
26	1994 Retirements	974
27	1994 Adjustments	0
28	1994 Net Additions	8,872
29	**12/31/94 Balance**	126,641
30		
31		
32	1995 Additions	
33	1995 Retirements	
34	1995 Adjustments	
35	1995 Net Additions	
36	**12/31/95 Balance**	
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.

5/28/95 3:02 PM A08W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1994
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1994 ACCUMULATED DEPRECIATION					1994 AVERAGE BALANCE		
Line No.	Account No. and Name	Balance Per Books 12/31/93	Net Additions	Balance Per Books 12/31/94	Utility Adjustments	Adjusted Balance 12/31/94	Balance Per Books	Utility Adjustments	Adjusted Utility Balance
1	**INTANGIBLE PLANT**								
2	301.1 Organization	7	14	21	0	21	14	0	14
3	302.1 Franchises	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**								
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	32,073	2,035	34,108	0	34,108	33,091	0	33,091
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	82	82	0	82	41	0	41
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**								
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	33	33	0	33	17	0	17
20	321.3 Permeators	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**								
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	64,241	3,831	68,072	0	68,072	66,157	0	66,157
27	333.4 Services	3,027	234	3,261	0	3,261	3,144	0	3,144
28	334.4 Meters & Meter Installation	6,260	632	6,892	0	6,892	6,576	0	6,576
29	335.4 Hydrants	54	8	62	0	62	58	0	58
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**								
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	1,260	141	1,401	0	1,401	1,331	0	1,331
34	340.5 Office Furniture & Equipment	1,463	232	1,694	0	1,694	1,579	0	1,579
35	340.51 Computer Equipment	1,918	1,175	3,093	0	3,093	2,505	0	2,505
36	341.5 Transportation Equipment	3,641	90	3,731	0	3,731	3,686	0	3,686
37	342.5 Stores Equipment	15	3	18	0	18	17	0	17
38	343.5 Tools, Shop & Garage Equipment	931	117	1,048	0	1,048	990	0	990
39	344.5 Laboratory Equipment	123	29	152	0	152	137	0	137
40	345.5 Power Operated Equipment	1,917	111	2,029	0	2,029	1,973	0	1,973
41	346.5 Communication Equipment	393	78	471	0	471	432	0	432
42	347.5 Miscellaneous Equipment	46	26	72	0	72	59	0	59
43	348.5 Other Tangible Plant	399	1	400	0	400	399	0	399
44	**INTANGIBLE PLANT**	7	14	21	0	21	14	0	14
45	**SUPPLY & PUMPING**	32,073	2,117	34,190	0	34,190	33,132	0	33,132
46	**WATER TREATMENT PLANT**	0	33	33	0	33	17	0	17
47	**TRANSMISSION & DISTRIBUTION**	73,582	4,705	78,287	0	78,287	75,935	0	75,935
48	**GENERAL PLANT**	12,106	2,003	14,110	0	14,110	13,108	0	13,108
49	**TOTAL ACCUMULATED DEPRECIATION**	117,768	8,872	126,641	0	126,641	122,206	0	122,206

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1994
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/93	(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 12/31/94	(15) Net Additions	(16) Per Books Ave. Bal. 1994
1	**INTANGIBLE PLANT**															
2	301.1 Organization	7	8	9	10	11	12	15	16	17	18	19	20	21	14	14
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	306.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	32,073	32,243	32,413	32,583	32,753	32,923	33,088	33,258	33,428	33,598	33,768	33,936	34,106	2,035	33,091
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	7	14	21	28	35	40	47	54	61	68	75	82	82	41
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	3	6	9	12	15	15	18	21	24	27	30	33	33	17
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	64,241	64,560	64,879	65,198	65,517	65,836	66,158	66,477	66,796	67,115	67,434	67,753	68,072	3,831	66,157
27	333.4 Services	3,027	3,047	3,067	3,087	3,107	3,127	3,141	3,161	3,181	3,201	3,221	3,241	3,261	234	3,144
28	334.4 Meters & Meter Installation	6,260	6,313	6,366	6,419	6,472	6,525	6,574	6,627	6,680	6,733	6,786	6,839	6,892	632	6,576
29	335.4 Hydrants	54	55	56	57	58	59	58	57	58	59	60	61	62	8	58
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	1,260	1,272	1,284	1,295	1,307	1,319	1,335	1,347	1,359	1,368	1,380	1,392	1,401	141	1,331
34	340.5 Office Furniture & Equipment	1,463	1,483	1,503	1,522	1,542	1,562	1,579	1,599	1,617	1,637	1,657	1,677	1,694	232	1,579
35	340.51 Computer Equipment	1,918	2,024	2,130	2,223	2,321	2,427	2,528	2,634	2,705	2,811	2,917	3,023	3,093	1,175	2,505
36	341.5 Transportation Equipment	3,641	3,717	3,793	3,751	3,758	3,834	3,907	3,983	3,747	3,823	3,899	3,975	3,731	90	3,686
37	342.5 Stores Equipment	15	15	15	15	15	15	18	18	18	18	18	18	18	3	17
38	343.5 Tools, Shop & Garage Equipment	931	941	951	961	971	981	988	998	1,008	1,018	1,028	1,038	1,048	117	990
39	344.5 Laboratory Equipment	123	125	127	129	131	133	140	142	144	146	148	150	152	29	137
40	345.5 Power Operated Equipment	1,917	1,930	1,943	1,950	1,958	1,971	1,987	2,000	1,995	2,008	2,021	2,034	2,029	111	1,973
41	346.5 Communication Equipment	393	400	407	414	421	428	432	439	444	451	458	465	471	78	432
42	347.5 Miscellaneous Equipment	46	48	50	52	54	56	60	62	64	66	68	70	72	26	59
43	348.5 Other Tangible Plant	399	399	399	399	399	399	400	400	400	400	400	400	400	1	399
44	**INTANGIBLE PLANT**	7	8	9	10	11	12	15	16	17	18	19	20	21	14	14
45	**SUPPLY & PUMPING**	32,073	32,250	32,427	32,604	32,781	32,958	33,128	33,305	33,482	33,659	33,836	34,013	34,190	2,117	33,132
46	**WATER TREATMENT PLANT**	0	3	6	9	12	15	15	18	21	24	27	30	33	33	17
47	**TRANSMISSION & DISTRIBUTION**	73,582	73,975	74,368	74,761	75,154	75,547	75,929	76,322	76,715	77,108	77,501	77,894	78,287	4,705	75,935
48	**GENERAL PLANT**	12,106	12,254	12,402	12,711	12,876	13,124	13,373	13,621	13,496	13,746	13,994	14,242	14,116	2,003	13,106
49	**TOTAL WATER ACCUM. DEPR.**	117,768	118,490	119,412	120,095	120,834	121,656	122,460	123,282	123,733	124,555	125,377	126,199	126,841	8,872	122,206

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1994
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Net Additions	(15) Average Net Additions 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	1	1	1	1	1	3	1	1	1	1	1	1	14	7
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	170	170	170	170	170	165	170	170	170	170	170	170	2,035	1,018
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	7	7	7	7	7	5	7	7	7	7	7	7	82	41
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	3	3	3	3	3	0	3	3	3	3	3	3	33	17
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	319	319	319	319	319	322	319	319	319	319	319	319	3,831	1,916
27	333.4 Services	20	20	20	20	20	14	20	20	20	20	20	20	234	117
28	334.4 Meters & Meter Installation	53	53	53	53	53	49	53	53	53	53	53	53	632	316
29	335.4 Hydrants	1	1	1	1	1	(3)	1	1	1	1	1	1	8	4
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	12	12	11	11	12	16	12	9	12	12	12	9	141	70
34	340.5 Office Furniture & Equipment	20	20	19	20	20	17	20	18	20	20	20	18	232	116
35	340.51 Computer Equipment	106	106	93	98	106	101	106	71	106	106	106	70	1,175	588
36	341.5 Transportation Equipment	76	76	(41)	6	76	73	76	(236)	76	76	76	(244)	90	45
37	342.5 Stores Equipment	0	0	0	0	0	3	0	0	0	0	0	0	3	2
38	343.5 Tools, Shop & Garage Equipment	10	10	10	10	10	7	10	10	10	10	10	10	117	59
39	344.5 Laboratory Equipment	2	2	2	2	2	7	2	2	2	2	2	2	29	15
40	345.5 Power Operated Equipment	13	13	6	9	13	16	13	(5)	13	13	13	(8)	111	56
41	346.5 Communication Equipment	7	7	7	7	7	4	7	6	7	7	7	6	78	39
42	347.5 Miscellaneous Equipment	2	2	2	2	2	4	2	2	2	2	2	2	26	13
43	348.5 Other Tangible Plant	0	0	0	0	0	1	0	0	0	0	0	0	1	1
44	**INTANGIBLE PLANT**	1	1	1	1	1	3	1	1	1	1	1	1	14	7
45	**SUPPLY & PUMPING**	177	177	177	177	177	170	177	177	177	177	177	177	2,117	1,059
46	**WATER TREATMENT PLANT**	3	3	3	3	3	0	3	3	3	3	3	3	33	17
47	**TRANSMISSION & DISTRIBUTION**	393	393	393	393	393	382	393	393	393	393	393	393	4,705	2,353
48	**GENERAL PLANT**	248	248	109	165	248	249	248	(123)	248	248	248	(132)	2,003	1,004
49	**TOTAL NET ADDITIONS**	822	822	683	739	822	804	822	451	822	822	822	442	8,872	4,440

330

Note: May no due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1994
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Gross Additions	(15) Average Gross Add. 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	1	1	1	1	1	3	1	1	1	1	1	1	14	7
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	170	170	170	170	170	165	170	170	170	170	170	170	2,035	1,018
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	7	7	7	7	7	5	7	7	7	7	7	7	82	41
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	3	3	3	3	3	0	3	3	3	3	3	3	33	17
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	319	319	319	319	319	322	319	319	319	319	319	319	3,831	1,916
27	333.4 Services	20	20	20	20	20	14	20	20	20	20	20	20	234	117
28	334.4 Meters & Meter Installation	53	53	53	53	53	49	53	53	53	53	53	53	632	316
29	335.4 Hydrants	1	1	1	1	1	(3)	1	1	1	1	1	1	8	4
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	12	12	12	12	12	16	12	12	12	12	12	12	148	74
34	340.5 Office Furniture & Equipment	20	20	20	20	20	17	20	20	20	20	20	20	237	119
35	340.51 Computer Equipment	106	106	106	106	106	101	106	106	106	106	106	106	1,267	634
36	341.5 Transportation Equipment	76	76	76	76	76	73	76	76	76	76	76	76	909	455
37	342.5 Stores Equipment	0	0	0	0	0	3	0	0	0	0	0	0	3	2
38	343.5 Tools, Shop & Garage Equipment	10	10	10	10	10	7	10	10	10	10	10	10	117	58
39	344.5 Laboratory Equipment	2	2	2	2	2	7	2	2	2	2	2	2	29	15
40	345.5 Power Operated Equipment	13	13	13	13	13	16	13	13	13	13	13	13	159	80
41	346.5 Communication Equipment	7	7	7	7	7	4	7	7	7	7	7	7	81	41
42	347.5 Miscellaneous Equipment	2	2	2	2	2	4	2	2	2	2	2	2	26	13
43	348.5 Other Tangible Plant	0	0	0	0	0	1	0	0	0	0	0	0	1	1
44	**INTANGIBLE PLANT**	1	1	1	1	1	3	1	1	1	1	1	1	14	7
45	**SUPPLY & PUMPING**	177	177	177	177	177	170	177	177	177	177	177	177	2,117	1,059
46	**WATER TREATMENT PLANT**	3	3	3	3	3	0	3	3	3	3	3	3	33	17
47	**TRANSMISSION & DISTRIBUTION**	393	393	393	393	393	382	393	393	393	393	393	393	4,705	2,353
48	**GENERAL PLANT**	248	248	248	248	248	249	248	248	248	248	248	248	2,977	1,493
49	**TOTAL GROSS ADDITIONS**	822	822	822	822	822	804	822	822	822	822	822	822	9,846	4,929

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1994
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Total Retirements	(15) Average Retirements 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	1	1	0	0	0	3	0	0	0	3	7	4
34	340.5 Office Furniture & Equipment	0	0	1	0	0	0	0	2	0	0	0	2	5	3
35	340.51 Computer Equipment	0	0	15	8	0	0	0	35	0	0	0	36	92	48
36	341.5 Transportation Equipment	0	0	117	70	0	0	0	312	0	0	0	320	819	409
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	7	4	0	0	0	18	0	0	0	19	48	24
41	346.5 Communication Equipment	0	0	0	0	0	0	0	1	0	0	0	1	3	1
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	139	83	0	0	0	371	0	0	0	380	974	487
49	**TOTAL RETIREMENTS**	0	0	139	83	0	0	0	371	0	0	0	380	974	487

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

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1994
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Total Adjustments	(15) Ave. Utility Adjustments 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1994
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-9 (W)(1/7)	(3) 1994 NON-USED & USEFUL Percentage F-Schedules	(4) 1994 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	14	0.00%	0
3	302.1 Franchises	0	0.00%	0
4	339.1 Other Plant & Miscellaneous	0	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	0	0.00%	0
7	304.2 Structures & Improvements	0	0.00%	0
8	305.2 Collecting & Impounding reservoirs	0	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	0	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	33,091	0.00%	0
13	310.2 Power Generation Equipment	0	0.00%	0
14	311.2 Pumping Equipment	41	0.00%	0
15	339.2 Other Plant & Miscellaneous	0	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	0	0.00%	0
18	304.3 Structures & Improvements	0	0.00%	0
19	320.3 Water Treatment Equipment	17	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	0	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	0	0.00%	0
25	330.4 Distribution Reservoirs	0	0.00%	0
26	331.4 Transmission & Distribution	66,157	19.34%	12,798
27	333.4 Services	3,144	0.00%	0
28	334.4 Meters & Meter Installation	6,576	0.00%	0
29	335.4 Hydrants	58	0.00%	0
30	339.4 Other Plant & Miscellaneous	0	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	0	0.00%	0
33	304.5 Structures & Improvements	1,331	0.00%	0
34	340.5 Office Furniture & Equipment	1,579	0.00%	0
35	340.51 Computer Equipment	2,505	0.00%	0
36	341.5 Transportation Equipment	3,686	0.00%	0
37	342.5 Stores Equipment	17	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	990	0.00%	0
39	344.5 Laboratory Equipment	137	0.00%	0
40	345.5 Power Operated Equipment	1,973	0.00%	0
41	346.5 Communication Equipment	432	0.00%	0
42	347.5 Miscellaneous Equipment	59	0.00%	0
43	348.5 Other Tangible Plant	399	0.00%	0
44	**INTANGIBLE PLANT**	14	0.00%	0
45	**SUPPLY & PUMPING**	33,132	0.00%	0
46	**WATER TREATMENT PLANT**	17	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	75,935	16.85%	12,798
48	**GENERAL PLANT**	13,108	0.00%	0
49	**TOTAL**	122,206	10.47%	12,798

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Description	(2) Water CIAC In Service Year-End Balances
1	**85/30/85 Balance Per Docket No. 820080-WS, Order No. 16126 Dated 05/19/86**	181,361
2	Utility Adjustment to ordered balance (1)	0
3	1985 Additions	2,100
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	2,100
7	**12/31/85 Balance**	183,461
8		
9		
10	1986 Additions	4,301
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	4,301
14	**12/31/86 Balance**	187,762
15		
16		
17	1987 Additions	4,300
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	4,300
21	**12/31/87 Balance**	192,062
22		
23		
24	1988 Additions	8,250
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	8,250
28	**12/31/88 Balance**	200,312
29		
30		
31	1989 Additions	6,621
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	6,621
35	**12/31/89 Balance**	206,933
36		
37		
38	1990 Additions	6,700
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	6,700
42	**12/31/90 Balance**	213,633

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

5/28/95 3:40 PM A11W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Description	(2) Water CIAC In Service Year-End Balances
1	**12/31/90 Balance**	213,633
2		
3		
4	1991 Additions	5,938
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	5,938
8	**12/31/91 Balance**	219,571
9		
10		
11	1992 Additions	5,700
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	5,700
15	**12/31/92 Balance**	225,271
16		
17		
18	1993 Additions	1,700
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	1,700
22	**12/31/93 Balance**	226,971
23		
24		
25	1994 Additions	1,650
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	1,650
29	**12/31/94 Balance**	228,621
30		
31		
32	1995 Additions	
33	1995 Retirements	
34	1995 Adjustments	
35	1995 Net Additions	
36	**12/31/95 Balance**	
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.

5/28/95 3:40 PM A11W2.XLS

Note: May not cross foot due to rounding

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1994
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Classification	(2) 1994 CONTRIBUTIONS IN AID OF CONSTRUCTION Balance Per Books 12/31/93	(3) Net Additions	(4) Balance Per Books 12/31/94	(5) Utility Adjustments	(6) Adjusted Balance 12/31/94	(7) 1994 AVERAGE BALANCE Balance Per Books	(8) Utility Adjustments	(9) Adjusted Utility Balance	(10) 1994 NON-USED & USEFUL Percentage	(11) Amount
1	*Plant Capacity Fees*	6,573	450	7,023	0	7,023	6,798	0	6,798	0.00%	0
2	Line/Main Extensions	15,340	685	16,025	0	16,025	15,682	0	15,682	0.00%	0
3	Meter Installation Fees	12,166	400	12,566	0	12,566	12,366	0	12,366	0.00%	0
4	Contributed Lines	172,732	0	172,732	0	172,732	172,732	0	172,732	17.09%	29,520
5	Cont. Prpty Other than Lines	884	(685)	199	0	199	542	0	542	0.00%	0
6	Service Installation Fees	19,275	800	20,075	0	20,075	19,675	0	19,675	0.00%	0
7	**TOTAL WATER CIAC**	226,970	1,650	228,620	0	228,620	227,795	0	227,795	12.96%	29,520
8	**FPSC MARGIN RESERVE - CIAC**				0	0	0	0	0		

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION -1994
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Classification	(2) Balance Per Books 12/31/93	(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 12/31/94	(15) Net Additions	(16) Average Balance 1994
1	Plant Capacity Fees	6,573	6,573	6,573	6,573	6,873	7,023	7,023	7,023	7,023	7,023	7,023	7,023	7,023	450	6,798
2	Line/Main Extensions	15,340	15,340	15,340	15,340	15,340	16,025	16,025	16,025	16,025	16,025	16,025	16,025	16,025	685	15,682
3	Meter Installation Fees	12,166	12,166	12,166	12,166	12,466	12,566	12,566	12,566	12,566	12,566	12,566	12,566	12,566	400	12,366
4	Contributed Lines	172,732	172,732	172,732	172,732	172,732	172,732	172,732	172,732	172,732	172,732	172,732	172,732	172,732	0	172,732
5	Cont Prpty Other than Lines	884	884	884	884	884	199	199	199	199	199	199	199	199	(685)	542
6	Service Installation Fees	19,275	19,275	19,275	19,275	19,925	20,075	20,075	20,075	20,075	20,075	20,075	20,075	20,075	800	19,675
7	**TOTAL WATER CIAC**	226,970	226,970	226,970	226,970	228,220	228,620	228,620	228,620	228,620	228,620	228,620	228,620	228,620	1,650	227,795

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1994
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Additions	(15) Average Net Add. 1994
1	Plant Capacity Fees	0	0	0	300	150	0	0	0	0	0	0	0	450	225
2	Line/Main Extensions	0	0	0	0	685	0	0	0	0	0	0	0	685	342
3	Meter Installation Fees	0	0	0	300	100	0	0	0	0	0	0	0	400	200
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	(685)	0	0	0	0	0	0	0	(685)	(342)
6	Service Installation Fees	0	0	0	650	150	0	0	0	0	0	0	0	800	400
7	**TOTAL NET ADDITIONS**	0	0	0	1,250	400	0	0	0	0	0	0	0	1,650	825

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1994
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Gross Additions	(15) Ave Gross Additions 1994
1	Plant Capacity Fees	0	0	0	300	150	0	0	0	0	0	0	0	450	225
2	Line/Main Extensions	0	0	0	0	685	0	0	0	0	0	0	0	685	342
3	Meter Installation Fees	0	0	0	300	100	0	0	0	0	0	0	0	400	200
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	(685)	0	0	0	0	0	0	0	(685)	(342)
6	Service Installation Fees	0	0	0	650	150	0	0	0	0	0	0	0	800	400
7	**TOTAL GROSS ADDITIONS**	0	0	0	1,250	400	0	0	0	0	0	0	0	1,650	825

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1994
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1994
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL RETIREMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1994
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Adjustments	(15) Ave. Utility Adjustments 1994
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	**FPSC Margin Reserve - CIAC**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Description	(2) Water CIAC In Service Year-End Balances
1	**05/30/85 Balance Per Docket No. 820080-WS, Order No. 16126 Dated 05/19/86**	37,897
2	Utility Adjustment to ordered balance (1)	0
3	1985 Additions	1,741
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	1,741
7	**12/31/85 Balance**	39,638
8		
9		
10	1986 Additions	5,215
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	5,215
14	**12/31/86 Balance**	44,853
15		
16		
17	1987 Additions	5,336
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	5,336
21	**12/31/87 Balance**	50,188
22		
23		
24	1988 Additions	5,512
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	5,512
28	**12/31/88 Balance**	55,700
29		
30		
31	1989 Additions	5,721
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	5,721
35	**12/31/89 Balance**	61,421
36		
37		
38	1990 Additions	5,908
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	5,908
42	**12/31/90 Balance**	67,329

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

5/29/95 2:54 PM A13W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Description	(2) Water CIAC In Service Year-End Balances
1	**12/31/90 Balance**	67,329
2		
3		
4	1991 Additions	6,085
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	6,085
8	**12/31/91 Balance**	73,414
9		
10		
11	1992 Additions	6,274
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	6,274
15	**12/31/92 Balance**	79,688
16		
17		
18	1993 Additions	6,412
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	6,412
22	**12/31/93 Balance**	86,100
23		
24		
25	1994 Additions	6,478
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	6,478
29	**12/31/94 Balance**	92,578
30		
31		
32	1995 Additions	
33	1995 Retirements	
34	1995 Adjustments	
35	1995 Net Additions	
36	**12/31/95 Balance**	
37		
38		
39	1996 Additions	
40	1996 Retirements	
41	1996 Adjustments	
42	1996 Net Additions	
43	**12/31/96 Balance**	

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

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1994
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1994 ACCUMULATED AMORTIZATION OF CIAC					1994 AVERAGE BALANCE			1994 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/93	Net Additions	Balance Per Books 12/31/94	Utility Adjustments	Adjusted Balance 12/31/94	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	1,716	217	1,933	0	1,933	1,825	0	1,825	0.00%	0
2	Line/Main Extensions	5,669	412	6,081	0	6,081	5,875	0	5,875	0.00%	0
3	Meter Installation Fees	6,593	727	7,320	0	7,320	6,957	0	6,957	0.00%	0
4	Contributed Lines	65,054	4,543	69,597	0	69,597	67,326	0	67,326	16.85%	11,344
5	*Cont. Prpty Other than Lines*	353	16	369	0	369	361	0	361	0.00%	0
6	Service Installation Fees	6,716	563	7,279	0	7,279	6,998	0	6,998	0.00%	0
7	**TOTAL ACCUM. AMORT. WATER CIAC**	86,101	6,478	92,579	0	92,579	89,342	0	89,342	12.70%	11,344

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

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1994
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Classification	(2) Balance Per Books 12/31/93	(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 12/31/94	(15) Net Additions	(16) Ave. Utility Balance 1994
1	Plant Capacity Fees	1,716	1,734	1,752	1,770	1,788	1,806	1,825	1,843	1,861	1,879	1,897	1,915	1,933	217	1,825
2	Line/Main Extensions	5,869	5,703	5,737	5,771	5,805	5,839	5,877	5,911	5,945	5,979	6,013	6,047	6,081	412	5,875
3	Meter Installation Fees	6,593	6,654	6,715	6,776	6,837	6,898	6,954	7,015	7,076	7,137	7,198	7,259	7,320	727	6,957
4	Contributed Lines	65,054	65,433	65,812	66,191	66,570	66,949	67,323	67,702	68,081	68,460	68,839	69,218	69,597	4,543	67,326
5	Cont. Prpty Other than Lines	353	354	355	356	357	358	363	364	365	366	367	368	369	16	361
6	Service Installation Fees	6,716	6,763	6,810	6,857	6,904	6,951	6,997	7,044	7,091	7,138	7,185	7,232	7,279	563	6,998
7	**TOTAL ACC. AMORT. CIAC**	86,101	86,641	87,181	87,721	88,261	88,801	89,339	89,879	90,419	90,959	91,499	92,039	92,579	6,478	89,342

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1994
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Net Additions	(15) Average Net Add. 1994
1	*Plant Capacity Fees*	18	18	18	18	18	19	18	18	18	18	18	18	217	109
2	Line/Main Extensions	34	34	34	34	34	38	34	34	34	34	34	34	412	206
3	Meter Installation Fees	61	61	61	61	61	56	61	61	61	61	61	61	727	364
4	Contributed Lines	379	379	379	379	379	374	379	379	379	379	379	379	4,543	2,272
5	Cont. Prpty Other than Lines	1	1	1	1	1	5	1	1	1	1	1	1	16	8
6	*Service Installation Fees*	47	47	47	47	47	46	47	47	47	47	47	47	563	282
7	**TOTAL NET ADDITIONS**	540	540	540	540	540	538	540	540	540	540	540	540	6,478	3,241

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1994
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Gross Additions	(15) Average Gross Add. 1994
1	Plant Capacity Fees	18	18	18	18	18	19	18	18	18	18	18	18	217	109
2	Line/Main Extensions	34	34	34	34	34	38	34	34	34	34	34	34	412	206
3	Meter Installation Fees	61	61	61	61	61	56	61	61	61	61	61	61	727	364
4	Contributed Lines	379	379	379	379	379	374	379	379	379	379	379	379	4,543	2,272
5	Cont. Prpty Other than Lines	1	1	1	1	1	5	1	1	1	1	1	1	16	8
6	Service Installation Fees	47	47	47	47	47	46	47	47	47	47	47	47	563	282
7	**TOTAL GROSS ADDITIONS**	540	540	540	540	540	538	540	540	540	540	540	540	6,478	3,241

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Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1994
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1994
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL RETIREMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1994
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Adjustments	(15) Ave. Utility Adjustments 1994
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -1994
CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
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 - 1994
SUMMARY

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

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

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

See Schedule A-15 for 1996.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Description	(2) Water Advances For Construction Year-end Balances
1	**12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93**	0
2	Utility Adjustments to Beginning Balance	0
3	**Restated Balance 12/31/91**	0
4	1992 Additions	0
5	1992 Adjustments	0
6	**12/31/92 Balance**	0
7	1993 Additions	0
8	1993 Adjustments	0
9	**12/31/93 Balance**	0
10	1994 Additions	0
11	1994 Adjustments	0
12	**12/31/94 Balance**	0
13	1995 Additions	
14	1995 Adjustments	
15	**12/31/95 Balance**	
16	1996 Additions	
17	1996 Adjustments	
18	**12/31/96 Balance**	

AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

19	Beginning Balance 12/31/93	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 12/31/94	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 WATER WORKING CAPITAL ALLOWANCE CALCULATION - 1994

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

(1)		(2)	(3)	(4)	(5)
		1994 WORKING CAPITAL ALLOWANCE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Total Operation and Maintenance Expenses	22,734	0	22,734	B-1(W)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	2,842	0	2,842	

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1994

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] 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-18 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/93	(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 12/31/94	(15) Test Year Simple Average Balance
1	Utility Plant In Service	316,648,990	316,550,439	316,502,098	315,677,998	316,178,639	315,659,105	317,355,463	325,607,701	327,711,608	329,410,408	331,285,615	329,835,198	309,070,115	312,859,553
2	Construction In Process	13,210,476	13,185,864	14,581,242	16,786,802	17,604,686	19,633,766	23,844,499	18,025,246	17,319,201	17,062,361	16,797,627	20,770,019	6,947,933	10,079,205
3															
4	**GROSS UTILITY PLANT**	329,859,466	329,736,303	331,083,340	332,464,800	333,783,325	335,292,871	341,199,962	343,632,947	345,030,809	346,472,769	348,083,242	350,605,217	316,018,048	322,938,758
5															
6	Less: Accumulated Deprec.	(71,529,279)	(72,445,554)	(73,361,971)	(74,181,697)	(75,091,916)	(75,969,520)	(76,890,931)	(77,770,280)	(78,426,589)	(79,345,674)	(80,263,254)	(81,196,522)	(73,806,379)	(72,667,829)
7															
8	**NET UTILITY PLANT**	258,330,187	257,290,749	257,721,369	258,283,103	258,691,609	259,323,351	264,309,031	265,862,667	266,604,220	267,127,095	267,819,988	269,408,695	242,211,669	250,270,929
9															
10	Acquisition Adjustment	(488,893)	(488,743)	(488,743)	(488,743)	(488,593)	(492,397)	(492,397)	(492,397)	(492,397)	(492,397)	(492,247)	(492,247)	(1,524,068)	(1,006,491)
11	Accumulated Amortization	18,909	17,965	17,020	16,075	15,130	14,185	13,240	12,295	11,350	10,405	9,461	8,516	209,672	114,291
12															
13	**INVESTMENT IN UTILITY PLANT**	257,860,203	256,819,971	257,249,646	257,810,435	258,218,146	258,845,139	263,829,874	265,382,565	266,123,173	266,645,103	267,337,202	268,924,964	240,897,253	249,378,729
14															
15	Land Held For Resale	481,839	481,839	481,838	481,839	481,839	481,839	481,839	481,839	481,839	481,838	481,790	481,790	481,790	481,815
16	Bonds Receivable	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,235,000
17	Investment in Gas Assets	1,508,140	1,492,759	1,487,426	1,493,850	1,490,917	1,485,062	1,479,524	1,471,350	1,468,619	1,464,966	1,457,937	1,455,881	1,480,589	1,494,365
18															
19	**TOTAL OTHER INVESTMENTS**	4,239,979	4,224,598	4,219,264	4,225,689	4,222,756	4,216,901	4,181,363	4,173,189	4,170,458	4,166,804	4,159,727	4,157,671	4,182,379	4,211,180
20															
21	Cash	2,030,622	(784,300)	(983,438)	731,685	873,936	1,436,966	1,805,171	1,504,532	1,309,263	935,372	1,961,916	157,829	897,997	1,464,310
22	Special Deposits	171,116	248,232	249,617	170,571	173,284	19,691	219,564	218,878	219,415	417,297	419,055	112,253	307,907	239,512
23	Restricted Cash	1,171,434	1,103,870	1,689,665	1,133,411	1,130,612	1,697,376	10,812,697	10,579,907	11,167,834	9,826,039	9,870,989	9,719,746	9,487,936	5,329,685
24	Utility Deposits	98,810	122,243	122,243	133,798	133,798	108,040	109,040	109,040	109,015	109,015	109,016	93,318	88,881	93,846
25	Working Funds	9,122	9,551	11,430	41,271	11,128	10,233	10,967	10,897	8,959	9,129	15,740	14,540	12,633	10,878
26	Temporary Cash Investments	9,182,259	10,370,941	8,850,638	6,696,435	6,555,903	7,218,908	4,530,899	2,549,181	786,317	1,293,653	1,802,986	1,257,749	6,000,000	8,591,130
27															
28	**TOTAL CASH**	12,663,363	11,070,537	9,940,155	8,907,171	8,878,661	10,491,214	17,488,338	14,972,435	13,600,803	12,590,505	14,179,702	11,355,435	18,795,354	15,729,361
29															

5/29/95 3:36 PM A18W1.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1994

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] 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-18 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/93	(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 12/31/94	(15) Test Year Simple Average Balance
33	Customer Accounts Receivable	3,213,090	3,494,057	3,207,320	3,314,006	3,970,870	3,764,683	3,629,114	3,293,921	3,088,193	3,466,653	3,161,762	3,577,165	3,842,823	3,527,957
34	Other Accounts Receivable	388,265	368,433	296,216	278,300	275,750	257,488	239,871	238,061	221,197	222,333	239,137	366,013	329,240	358,753
35	Allowance for Doubtful Accounts	(312,278)	(335,199)	(324,111)	(376,189)	(373,599)	(426,889)	(306,293)	(367,346)	(167,830)	(157,191)	(173,947)	(207,426)	(326,785)	(319,532)
36	Notes Receivable	38,500	38,500	26,000	0	0	0	0	0	0	0	0	0	0	19,250
37	Inventories	554,580	550,280	520,738	578,435	616,185	451,178	477,886	480,833	476,571	443,543	437,535	312,941	351,572	453,076
38	Prepaid Expenses	155,388	142,277	113,093	58,973	39,441	30,555	6,470	(62,854)	(82,368)	(128,246)	(20,507)	(4,335)	80,352	117,870
39	Accrued Interest Receivable	122,777	26,290	124,241	26,000	68,257	82,094	17,923	135,051	180,978	154,674	166,534	192,824	196,029	159,403
40	Unbilled Revenues	4,041,187	4,111,400	4,190,845	3,824,762	3,824,762	3,824,762	3,824,762	3,824,762	3,824,762	3,824,762	3,824,762	3,824,762	3,490,671	3,765,929
41	Misc Current Assets	57,506	63,492	64,407	72,483	83,763	85,199	87,045	90,472	105,543	105,719	107,958	177,804	179,933	118,720
42															
43	**TOTAL CURRENT ASSETS**	8,259,015	8,459,530	8,218,749	7,776,780	8,505,429	8,069,070	7,976,778	7,632,900	7,647,046	7,932,247	7,743,234	8,239,748	8,143,835	8,201,426
44															
45	Unamortized Debt Issue Cost	2,449,582	2,429,618	2,411,625	2,392,561	2,430,298	2,409,708	2,672,539	2,663,964	2,643,106	2,623,289	2,601,322	2,581,320	2,558,722	2,504,152
46	Extraordinary Abandonment	0	0	0	0	0	0	0	0	0	0	0	0	690,175	345,088
47	Regulatory Assets	1,873,583	1,874,644	2,269,983	2,302,964	2,304,053	2,305,150	2,306,248	2,307,895	2,308,993	2,309,947	2,310,600	2,311,252	2,488,413	2,180,998
48	Preliminary Survey and Investigations	1,739,974	1,568,973	1,577,390	1,645,154	1,657,654	1,665,811	1,745,020	886,569	962,083	979,900	983,595	1,030,985	774,158	1,257,066
49	Temporary Clearing Accounts	10,816	95,903	24,259	232,115	61,475	59,407	54,814	3,396	15,900	22,225	15,692	(44,030)	(7,890)	1,463
50	Clearing Accounts	0	15,617	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	2,344,927	2,323,844	2,343,366	2,300,959	2,417,645	2,432,235	2,456,176	2,482,771	2,466,100	2,298,561	2,256,810	2,192,786	1,963,777	2,154,352
52	Other Deferred Debits	1,954,057	2,124,802	2,095,278	2,100,385	2,149,913	2,249,074	4,800,685	4,754,208	4,779,990	4,862,802	4,823,629	4,889,840	5,707,993	3,831,025
53	Deferred Federal Income Taxes	12,699,029	12,699,029	13,603,994	13,567,089	13,567,089	13,567,089	13,567,089	13,567,089	13,567,089	13,567,089	13,567,089	13,567,089	14,013,106	13,356,068
54	Deferred State Income Taxes	3,390,497	3,390,497	3,695,894	3,695,092	3,695,092	3,695,092	3,695,092	3,695,092	3,695,092	3,695,092	3,695,092	3,695,092	3,719,605	3,555,051
55															
56	**TOTAL DEFERRED ASSETS**	26,462,465	26,522,927	28,021,799	28,236,319	28,283,219	28,383,566	31,297,663	30,360,984	30,438,353	30,358,905	30,253,829	30,224,334	31,908,059	29,185,263
57															
58	**TOTAL ASSETS**	309,485,025	307,097,563	307,649,613	306,956,394	308,108,211	310,005,890	324,774,016	322,522,073	321,979,833	321,693,564	323,673,694	322,902,152	303,926,880	306,705,959

5/29/95 3:36 PM A18W2.XLS

Note: May not cross-foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1994

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] 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 12/31/93	(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 12/31/94	(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	4,673,713	5,241,498	5,696,670	5,471,535	5,792,871	5,995,585	6,267,379	6,224,757	6,118,079	5,918,118	5,587,771	5,450,340	5,344,894	5,009,304
4															
5	TOTAL STOCKHOLDERS EQUITY	77,506,118	78,073,903	78,529,075	78,303,940	78,625,276	78,827,990	79,099,784	79,057,162	78,950,484	78,750,523	78,420,176	78,282,745	78,177,299	77,841,709
6															
7	Bonds Payable	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	0	0	7,500,000
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	70,220,738	70,219,542	70,217,832	70,056,557	70,039,527	70,037,294	81,977,312	81,975,479	80,972,244	80,947,599	80,943,694	97,462,761	80,814,090	75,517,414
10															
11	TOTAL LONG TERM DEBT	109,416,988	109,415,792	109,414,082	109,252,807	109,235,777	109,233,544	121,173,562	121,171,729	120,168,494	120,143,849	120,139,944	121,658,011	105,010,340	107,213,664
12															
13	TOTAL CAPITALIZATION	186,923,106	187,489,695	187,943,157	187,556,747	187,861,053	188,061,534	200,273,346	200,228,891	199,118,978	198,894,372	198,560,120	199,941,756	183,187,639	185,055,373
14															
15	Accounts Payable	4,514,298	223,076	923,895	1,872,731	912,065	982,503	1,856,388	799,684	1,253,708	304,633	1,363,798	1,837,935	3,519,486	4,016,893
16	Accounts Payable-Other	507,974	514,083	495,052	546,107	547,613	546,295	581,618	567,716	512,971	535,902	504,520	459,720	451,791	479,884
17	Current Portion of Debt	1,160,000	1,160,000	1,160,000	1,160,000	1,175,000	1,175,000	1,953,943	1,953,943	1,953,943	1,953,943	1,955,570	1,957,207	2,021,538	1,590,770
18	Accounts Payable-Affiliates	862,365	1,257,082	45,860	(287,371)	(131,324)	(11,142)	110,534	140,145	(825,338)	(405,713)	(230,057)	(15,400)	1,734,406	1,308,386
19	Customer Deposits	1,773,755	1,782,646	1,809,402	1,777,911	1,790,942	1,812,292	1,837,236	1,851,111	1,864,998	1,871,473	1,880,107	1,887,130	1,697,673	1,735,714
20	Accrued Taxes Payable	3,426,244	4,842,844	5,888,811	3,896,217	4,516,669	4,877,738	5,344,103	7,188,813	6,224,344	6,360,781	6,508,303	3,525,188	3,255,004	3,340,624
21	Accrued Interest-Debt	1,427,135	899,748	374,873	1,151,064	1,727,244	2,308,175	2,291,738	574,134	1,134,171	1,140,706	1,707,869	1,360,256	1,760,712	1,593,924
22	Other Accrued Interest	55,845	56,982	58,363	59,681	61,571	63,987	62,306	58,766	56,606	55,681	56,409	55,044	50,275	53,110
23	Notes Payable	36,258	35,543	34,837	34,053	33,186	32,454	31,784	31,108	30,426	29,739	29,040	28,440	27,730	31,994
24	Accrued Liabilities	576,384	749,268	745,760	789,140	825,981	917,427	1,072,219	752,015	846,637	976,426	1,176,109	1,401,606	995,475	785,930
25															
26	TOTAL CURRENT LIABILITIES	14,360,358	11,521,272	11,536,853	10,799,533	11,458,947	12,704,729	14,941,871	13,937,435	13,052,464	12,823,571	14,952,688	12,497,126	15,514,090	14,937,229
27															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1994

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] 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 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 12/31/93	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Ending Balance 12/31/94	Test Year Simple Average Balance
28	Advances For Construction	3,255,918	3,255,918	3,343,983	3,241,182	3,256,725	3,420,295	3,495,361	3,570,419	3,536,609	3,536,609	3,589,843	3,679,138	4,238,230	3,747,074
29	Deferred Revenues	1,132,230	1,054,052	0	422	434	(2,093)	(2,093)	(2,088)	(2,092)	(2,083)	(2,138)	9,387	23,044	577,637
30	Other Deferred Credits	1,464,135	1,532,727	1,481,362	2,257,522	2,259,071	2,281,884	2,335,844	2,452,487	2,591,650	2,685,773	2,795,838	2,768,846	2,334,736	1,899,436
31	Regulatory Liabilities	2,007,626	2,007,626	2,402,746	2,397,122	2,397,122	2,397,122	2,397,122	2,397,122	2,397,122	2,397,122	2,397,122	2,397,122	2,599,125	2,303,376
32	Pension And Benefits Reserves	115,086	(22,711)	13,023	(189,285)	(193,772)	(158,038)	(148,269)	(196,429)	(160,696)	(126,547)	(176,307)	(179,874)	(341,716)	(113,315)
33	Other Accrued Reserves	0	0	0	0	0	0	0	40,000	80,000	120,000	160,000	200,000	0	0
34	Contributions in Aid Construction	109,005,061	109,237,649	109,489,963	109,690,998	109,892,189	110,179,878	110,450,095	110,730,838	110,936,083	111,202,293	111,456,534	111,999,236	98,794,911	103,899,986
35	Accumulated Amortization	(22,342,371)	(22,615,878)	(22,889,385)	(23,162,892)	(23,436,399)	(23,709,906)	(23,983,413)	(24,256,920)	(24,530,427)	(24,803,934)	(25,076,468)	(25,349,976)	(23,786,886)	(23,064,629)
36	Deferred Investment Tax Credit	1,095,418	1,092,277	1,090,997	1,087,856	1,084,716	1,081,576	1,078,436	1,075,296	1,072,156	1,069,015	1,065,875	1,062,735	1,404,513	1,249,966
37	Deferred Taxes-AFUDC	715,075	715,075	712,815	732,416	732,416	732,416	732,417	732,416	732,416	732,416	732,416	732,416	732,191	723,633
38	Deferred Income Taxes	11,753,383	11,829,861	12,524,099	12,544,773	12,795,709	13,016,493	13,203,299	11,812,606	13,155,570	13,164,957	13,216,271	13,144,240	19,227,003	15,490,193
39															
40	TOTAL DEFERRED CREDITS	108,201,561	108,086,596	108,169,603	108,600,114	108,788,211	109,239,627	109,558,799	108,355,747	109,908,391	109,975,621	110,160,886	110,483,270	105,225,151	106,713,357
41															
42	TOTAL CAPITAL AND LIABILITIES	309,485,025	307,097,563	307,649,613	306,956,394	308,108,211	310,005,890	324,774,016	322,522,073	321,979,833	321,693,564	323,673,694	322,902,152	303,926,880	306,705,959

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1994
ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

	(1)	(2)	(3)	(4)	(5)	(6)
	ACQUISITION ADJUSTMENTS BALANCE			ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS		
Line No.	Description	Amount	Average Balance (1)	Description	Annual Expense & Balance	Average Balance (1)
1	05/30/85 Balance Per Docket No. 820060-WS Order No. 16126 Dated 5/19/86	0		05/30/85 Balance Per Docket No. 820060-WS Order No. 16126 Dated 5/19/86	0	
2	Adjustments	0		Adjustments	0	
3	12/31/91 Adjusted Balance	0		12/31/91 Adjusted Balance	0	
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	0	**12/31/94 BALANCE**	0	0
10				1995 Amortization Expense		
11	12/31/95 BALANCE			12/31/95 BALANCE		
12				1996 Amortization Expense		
13	12/31/96 BALANCE			12/31/96 BALANCE		

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

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION

	(1)	(2)	(3)	(4)
	ACQUISITION ADJUSTMENTS:	1994	Supporting Schedules	Recap Schedules
14	Average Balance	0	Above	
15	Composite Non-Used & Useful Plant in Service - %	10.54%	A-5 (W)	
16	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	0	Above	
18	Composite Non-Used & Useful Accumulated Depreciation - %	10.47%	A-9 (W)	
19	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
20	**NET NON-USED AND USEFUL AMOUNT**	0		A-7 (W)

Note: May not cross foot due to rounding.

SCHEDULE OF OTHER - WATER - 1994
DEFERRED DEBITS

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [

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

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

(1)		(2)	(3)	(4)	(5)
		TOTAL DEFERRED DEBITS			
Line No.	Description	ADDITIONS	MONTHLY AMORTIZATION	UNAMORTIZED BALANCE	Recap Schedule
1	**DEFERRED DEBITS**				
3	**12/31/93 Balance**			0	
4	Jan	0	0	0	
5	Feb	0	0	0	
6	Mar	0	0	0	
7	Apr	0	0	0	
8	May	0	0	0	
9	Jun	0	0	0	
10	Jul	0	0	0	
11	Aug	0	0	0	
12	Sep	0	0	0	
13	Oct	0	0	0	
14	Nov	0	0	0	
15	12/31/94 Balance	0	0	0	
16					
17	**Total Amortization Expense 12/31/94**		0		B-1 (W)
18	**Average Rate Base Balance 12/31/94**			0	A-1 (W)

SCHEDULE OF WATER NET OPERATING INCOME - 1994
PRESENT AND REQUESTED

Company: SSU / Volusia / Enterprise
Docket No.: *950495-WS*
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] *Projected* [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Description	(2) 1994 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1994 REQUESTED OPERATING INCOME Requested Revenue Increase	(6) Requested Income	(7) Requested Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	71,571	(2,866)	68,705	(40,562)	28,143	(59.04%)	B-4(W),B-3(W)
3	Other Revenue	1,055	0	1,055	0	1,055		B-4(W)
4	**TOTAL OPERATING REVENUES**	72,626	(2,866)	69,760	(40,562)	29,198		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	22,734	0	22,734	0	22,734		B-5(W)
7	Depreciation net of CIAC Amort	3,343	0	3,343	0	3,343		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	4,380	(151)	4,229	(1,825) (A)	2,404		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	15,603	(1,047)	14,555	(14,943) (B)	(388)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	46,059	(1,198)	44,861	(16,768)	28,093		
12	**NET OPERATING INCOME**	26,566	(1,668)	24,899	(23,794)	1,105		
13	**RATE BASE**	11,221	0	11,221		11,221		*A-1(W)*
14	**RATE OF RETURN**	236.75%		221.89%		9.85%		D-1(W)

Notes:

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1994
PRESENT AND REQUIRED

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Description	(2) 1994 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1994 REQUIRED OPERATING INCOME Required Revenue Increase	(6) Required Income	(7) Required Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	71,571	(2,866)	68,705	(40,562)	28,143	(59.04%)	B-4(W),B-3(W)
3	Other Revenue	1,055	0	1,055	0	1,055		B-4(W)
4	**TOTAL OPERATING REVENUES**	72,626	(2,866)	69,760	(40,562)	29,198		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	22,734	0	22,734	0	22,734		B-5(W)
7	Depreciation net of CIAC Amort	3,343	0	3,343	0	3,343		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W), A-21(W)
9	Taxes Other Than Income	4,380	(151)	4,229	(1,825) (A)	2,404		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	15,603	(1,047)	14,555	(14,943) (B)	(388)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	46,059	(1,198)	44,861	(16,768)	26,093		
12	**NET OPERATING INCOME**	26,566	(1,668)	24,899	(23,794)	1,105		
13	**RATE BASE**	11,221	0	11,221		11,221		A-1(W)
14	**RATE OF RETURN**	236.75%		221.89%		9.85%		D-1(W)

Notes:

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1994
REQUIRED AND REQUESTED

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	11.19%	D-1(W)	
3	*Rate of Return* (%)	9.85%	9.85%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	11,221	11,221	A-1(W)	
6	Required / Requested Income (L3 x L5)	1,105	1,105		
7	Adjusted Income Under Present Rates	24,899	24,899	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	(23,794)	(23,794)		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	(38,737)	(38,737)		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	(40,562)	(40,562)		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	(38,737)	(38,737)		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	(14,943)	(14,943)		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	(1,825)	(1,825)		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	(23,794)	(23,794)		B-1(W)1/3,2//3

Notes:

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

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

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

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

1995 INTERIM REQUIRED RATE OF RETURN CALCULATION

Line No.	Class of Capital	(1) Ratio	(2) Cost Rate	(3) Weighted Cost
21	Long-Term Debt	57.79%	8.97%	5.18%
22	Customer Deposits	0.90%	5.92%	0.05%
23	Deferred ITC	0.67%	9.89%	0.07%
24	Short Term Debt	0.00%	0.00%	0.00%
25	Preferred Stock	0.00%	0.00%	0.00%
26	Common Equity	41.44%	11.19%	4.64%
27	Adjustment for Gas	(0.80%)	11.19%	(0.09%)
28	TOTAL	100.00%		9.85%

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1994

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Description	(2) Utility Adjustments Water	(3) Supporting Schedule
1	**A. REVENUES:**		B-4(W)
2	1. Difference between Booked & Annualized Revenues.	2,866	
3			
4	2.	0	
5			
6		2,866	
7	**B. OPERATION AND MAINTENANCE EXPENSE:**		B-5(W)
8	1.	0	
9			
10	2.	0	
11			
12	3.	0	
13			
14	4.	0	
15			
16	5.	0	
17			
18	6.	0	
19			
20	7.	0	
21			
22		0	
23	**C. DEPRECIATION NET OF AMORTIZATION OF CIAC:**		B-13(W)
24	1.	0	
25			
26	2.	0	
27			
28		0	
29	**D. AMORTIZATION:**		B-18(W), A-21(W)
30	1.	0	
31			
32	2.	0	
33			
34		0	
35	**E. TAXES OTHER THAN INCOME:**		B-15(W)
36	1. Calculate RAF impact due to difference between booked and annualized revenues.	(129)	
37			
38	2. N/A	0	
39			
40	3. Non Used and Useful Property Taxes	(22)	
41			
42		(151)	
43	**F. INCOME TAXES:**		B-16(W)
44	1. Calculate income tax impact as a result of the adjustments to per book income components.	(1,047)	
45			
46	2.	0	
47			
48		(1,047)	
49			
50			
51	**TOTAL WATER INCOME ADJUSTMENTS**	1,668	

SCHEDULE OF WATER OPERATING REVENUES - 1994
UNDER PRESENT RATES

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	Account No. and Description	1994 Revenues (Present) Per Books	Adjustments	Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0		
3	461.1 Metered - Residential	66,795		
4	461.2 Metered - Commercial	1,701		
5	461.3 Metered - Industrial	0		
6	461.4 Metered - Public Authority	0		
7	461.5 Metered - Multi-Family	0		
8	Subtotal Water Sales	68,496	209	68,705
9	**OTHER WATER SALES:**			
10	462.1 *Public Fire Protection*	0		
11	462.2 Private Fire Protection	0		
12	464 Other Sales - Public Authorities	0		
13	465 Irrigation Customers	0		
14	466 Sales for Resale	0		
15	467 Interdepartmental Sales	0		
16	475 Unbilled Revenues	3,075		
17	Subtotal Other Water Sales	3,075	(3,075)	0
18	**TOTAL WATER SALES**	71,571	(2,866)	68,705
19	***OTHER WATER REVENUES:***			
20	470 Forfeited Discounts	0		0
21	471 *Misc. service Revenues*	1,055		1,055
22	472 Rents From Water Property	0		0
23	473 Interdepartmental Rents	0		0
24	474 Other Water Revenues	0		0
25	**TOTAL OTHER WATER REVENUES**	1,055	0	1,055
26	**TOTAL PRESENT WATER OPERATING REVENUES**	72,626	(2,866)	69,760

Note: Adjustment relates to Annualized Revenues and cannot be broken out by class of service.
An explanation of Adjustments is provided in the "E" Schedules.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
SUMMARY OF TOTAL O & M EXPENSES

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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

Line No.	(1) Account No. and Name	(2) 1994 TOTAL O & M (.1 - .8) Per Books O & M	(3) Adjustments	(4) Adjusted O & M	(5) 1994 DIRECT O & M (.1 - .6) Per Books O & M	(6) Adjustments	(7) Adjusted O & M	(8) 1994 ALLOCATED CUST ACCTS (.7) Per Books O & M	(9) Adjustments	(10) Adjusted O & M	(11) 1994 ALLOCATED A & G (.8) Per Books O & M	(12) Adjustments	(13) Adjusted O & M
1	601 Salaries & Wages - Employees	12,315	0	12,315	4,081	0	4,081	2,421	0	2,421	5,814	0	5,814
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits (1)	2,953	0	2,953	979	0	979	580	0	580	1,394	0	1,394
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	105	0	105	0	0	0	9	0	9	96	0	96
6	616 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620 Materials & Supplies	1,810	0	1,810	1,362	0	1,362	145	0	145	303	0	303
9	631 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632 Contractual Services - Acct.	251	0	251	0	0	0	0	0	0	251	0	251
11	633 Contractual Services - Legal	199	0	199	0	0	0	0	0	0	199	0	199
12	634 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	1,124	0	1,124	430	0	430	0	0	0	694	0	694
14	641 Rental of Real Building/Real Property	217	0	217	0	0	0	21	0	21	196	0	196
15	642 Rental of Equipment	14	0	14	0	0	0	1	0	1	13	0	13
16	650 Transportation Expense	454	0	454	322	0	322	59	0	59	73	0	73
17	656 Insurance - Vehicle	165	0	165	0	0	0	0	0	0	165	0	165
18	657 Insurance - General Liability	378	0	378	0	0	0	0	0	0	378	0	378
19	658 Insurance - Workman's Comp (2)	219	0	219	72	0	72	43	0	43	103	0	103
20	659 Insurance - Other	34	0	34	0	0	0	0	0	0	34	0	34
21	660 Advertising Expense	41	0	41	0	0	0	0	0	0	41	0	41
22	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667 Reg. Comm. Exp. - Other	134	0	134	0	0	0	0	0	0	134	0	134
24	670 Bad Debt Expense	184	0	184	0	0	0	184	0	184	0	0	0
25	675 Miscellaneous Expenses	2,136	0	2,136	36	0	36	173	0	173	1,927	0	1,927
26	**TOTAL WATER O & M EXPENSES**	22,734	0	22,734	7,282	0	7,282	3,635	0	3,635	11,817	0	11,817

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
TOTAL O & M BY MONTH (6XX.1 - 6XX.8)

Company: SSU / Volusia / Enterprise
Docket No.:
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 2 of 9
Preparer: Kimball
Recap Schedule B-1(W)

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL O & M (.1 - .8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.8 Salaries & Wages - Employees	1,135	996	576	644	3,065	717	1,262	221	754	723	732	1,490	12,315	0	12,315
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8 Employee Pensions & Benefits (1)	272	239	138	154	735	172	302	53	181	174	176	357	2,953	0	2,953
4	610.1-.8 Purchased Water	2,799	1,419	0	5,100	2,968	2,960	2,736	0	0	(17,982)	0	0	0	0	0
5	615.1-.8 Purchased Power	8	8	9	8	8	9	9	9	10	9	8	9	105	0	105
6	616.1-.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.1-.8 Materials & Supplies	346	36	50	54	244	63	45	45	319	49	84	475	1,810	0	1,810
9	631.1-.8 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.8 Contractual Services - Acct.	19	20	21	19	20	22	22	23	25	21	19	20	251	0	251
11	633.1-.8 Contractual Services - Legal	15	16	16	15	15	16	17	18	20	17	15	16	199	0	199
12	634.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8 Contractual Services - Other	53	55	57	54	54	491	61	63	69	59	53	56	1,124	0	1,124
14	641.1-.8 Rental of Real Building/Real Property	16	17	18	17	17	19	19	18	21	18	17	19	217	0	217
15	642.1-.8 Rental of Equipment	1	1	1	1	1	1	1	1	1	1	1	1	14	0	14
16	650.1-.8 Transportation Expense	22	19	30	33	41	11	36	62	38	50	52	60	454	0	454
17	656.1-.8 Insurance - Vehicle	13	13	14	13	13	15	14	15	16	14	13	13	165	0	165
18	657.1-.8 Insurance - General Liability	29	30	31	29	29	33	33	34	37	32	29	30	378	0	378
19	658.1-.8 Insurance - Workman's Comp (2)	20	18	11	11	55	12	23	3	13	12	13	27	219	0	219
20	659.1-.8 Insurance - Other	3	3	3	3	3	3	3	3	3	3	3	3	34	0	34
21	660.1-.8 Advertising Expense	3	3	3	3	3	4	4	4	4	3	3	3	41	0	41
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.8 Reg. Comm. Exp. - Other	10	11	11	10	10	12	12	12	13	11	10	11	134	0	134
24	670.1-.8 Bad Debt Expense	12	11	17	15	17	18	16	0	13	16	17	31	184	0	184
25	675.1-.8 Miscellaneous Expenses	159	163	176	163	166	188	184	175	202	178	162	220	2,136	0	2,136
26	**TOTAL WATER O & M EXPENSES**	4,935	3,077	1,182	6,349	7,464	4,771	4,799	760	1,740	(16,591)	1,406	2,842	22,733	0	22,733

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF OPERATING AND MAINTENANCE EXPENSES - 1994
DIRECT EXPENSES BY MONTH (6XX.1 - 6XX.6)

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 3 of 3
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL DIRECT O & M (.1 - .6) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.6 Salaries & Wages - Employees	527	391	(135)	0	2,389	(39)	540	(312)	15	24	66	615	4,081	0	4,081
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6 Employee Pensions & Benefits (1)	126	94	(32)	0	573	(9)	129	(75)	4	6	16	147	979	0	979
4	610.1-.6 Purchased Water	2,799	1,419	0	5,100	2,968	2,960	2,736	0	0	(17,982)	0	0	0	0	0
5	615.1-.6 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	616.1-.6 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.6 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.1-.6 Materials & Supplies	313	3	11	19	207	22	6	17	279	11	48	426	1,362	0	1,362
9	631.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6 Contractual Services - Other	0	0	0	0	0	430	0	0	0	0	0	0	430	0	430
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.1-.6 Transportation Expense	12	10	18	23	30	(1)	24	55	27	39	41	44	322	0	322
17	656.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6 Insurance - Workmen's Comp (2)	9	7	(2)	0	43	(1)	10	(6)	0	0	1	11	72	0	72
20	659.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	36	36	0	36
26	**TOTAL WATER DIRECT O & M EXPENSES**	3,786	1,924	(140)	5,142	6,210	3,362	3,445	(321)	325	(17,902)	172	1,279	7,282	0	7,282

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (6XX.7)

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 4 Of 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.7 Salaries & Wages - Employees	163	145	230	194	224	241	214	5	165	208	224	407	2,421	0	2,421
2	603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7 Employee Pensions & Benefits (1)	39	35	55	46	54	58	51	1	39	50	54	97	580	0	580
4	610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7 Purchased Power	1	1	1	1	1	1	1	0	1	1	1	2	9	0	9
6	616.7 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7 Materials & Supplies	10	9	14	12	13	14	13	0	10	12	13	24	145	0	145
9	631.7 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7 Rental of Real Building/Real Property	1	1	2	2	2	2	2	0	1	2	2	4	21	0	21
15	642.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1
16	650.7 Transportation Expense	4	4	6	5	5	6	5	0	4	5	5	10	59	0	59
17	656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7 Insurance - Workman's Comp (2)	3	3	4	3	4	4	4	0	3	4	4	7	43	0	43
20	659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7 Bad Debt Expense	12	11	17	15	17	18	16	0	13	16	17	31	184	0	184
25	675.7 Miscellaneous Expenses	12	10	16	14	16	17	15	0	12	15	16	29	173	0	173
26	**TOTAL WATER ALLOCATED CUST ACCTS EXP.**	245	218	346	291	337	362	322	8	247	312	337	610	3,635	0	3,635

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
ALLOCATED A & G EXPENSES BY MONTH (6XX.8)

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 5 0f 9
Preparer: Kimball

Line No.	Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	(14) TOTAL ALLOCATED A & G EXPENSE (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)			
1	601.8 Salaries & Wages - Employees	445	460	480	451	451	515	508	528	575	492	441	469	5,814	0	5,814
2	603.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8 Employee Pensions & Benefits (1)	107	110	115	108	108	123	122	127	138	118	106	112	1,394	0	1,394
4	610.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8 Purchased Power	7	8	8	7	7	9	8	9	10	8	7	8	96	0	96
6	616.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8 Materials & Supplies	23	24	25	23	24	27	26	28	30	26	23	24	303	0	303
9	631.8 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.8 Contractual Services - Acct.	19	20	21	19	20	22	22	23	25	21	19	20	251	0	251
11	633.8 Contractual Services - Legal	15	16	16	15	15	18	17	18	20	17	15	16	199	0	199
12	634.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8 Contractual Services - Other	53	55	57	54	54	61	61	63	69	59	53	56	694	0	694
14	641.8 Rental of Real Building/Real Property	15	16	16	15	15	17	17	18	19	17	15	16	196	0	196
15	642.8 Rental of Equipment	1	1	1	1	1	1	1	1	1	1	1	1	13	0	13
16	650.8 Transportation Expense	6	6	6	6	6	6	6	7	7	6	6	6	73	0	73
17	656.8 Insurance - Vehicle	13	13	14	13	13	15	14	15	16	14	13	13	165	0	165
18	657.8 Insurance - General Liability	29	30	31	29	29	33	33	34	37	32	29	30	378	0	378
19	658.8 Insurance - Workman's Comp (2)	8	8	9	8	8	9	9	9	10	9	8	8	103	0	103
20	659.8 Insurance - Other	3	3	3	3	3	3	3	3	3	3	3	3	34	0	34
21	660.8 Advertising Expense	3	3	3	3	3	4	4	4	4	3	3	3	41	0	41
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.8 Reg. Comm. Exp. - Other	10	11	11	10	10	12	12	12	13	11	10	11	134	(0)	134
24	670.8 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8 Miscellaneous Expenses	147	152	159	149	150	171	168	175	191	163	146	155	1,927	0	1,927
26	**TOTAL WATER ALLOCATED A & G EXPENSES**	904	935	976	916	917	1,046	1,032	1,074	1,168	999	897	952	11,817	(0)	11,817

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
SUMMARY OF TOTAL UTILITY ADJUSTMENTS TO O & M (6XX.1 - 6XX.8)

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: *Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.*

FPSC
Schedule: B-5(W)
Page 6 Of 9
Preparer: Kimball
Recap Schedule: B-3(W)

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
					TOTAL UTILITY ADJUSTMENTS TO O&M EXPENSES									
Line No.	Account No.	and Name	Per Books O & M	Purchased Raw Water from Marco Island									Net Adjustments	Total Adjusted O & M
1	601.1-.8	Salaries & Wages - Employees	12,315	0	0	0	0	0	0	0	0	0	0	12,315
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8	*Employee Pensions & Benefits (1)*	2,953	0	0	0	0	0	0	0	0	0	0	2,953
4	610.1-.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.8	Purchased Power	105	0	0	0	0	0	0	0	0	0	0	105
6	*616.1-.8*	*Fuel for Power Production*	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.1-.8	Materials & Supplies	1,810	0	0	0	0	0	0	0	0	0	0	1,810
9	631.1-.8	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.8	Contractual Services - Acct.	251	0	0	0	0	0	0	0	0	0	0	251
11	633.1-.8	Contractual Services - Legal	199	0	0	0	0	0	0	0	0	0	0	199
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8	Contractual Services - Other	1,124	0	0	0	0	0	0	0	0	0	0	1,124
14	641.1-.8	Rental of Real Building/Real Property	217	0	0	0	0	0	0	0	0	0	0	217
15	642.1-.8	Rental of Equipment	14	0	0	0	0	0	0	0	0	0	0	14
16	650.1-.8	Transportation Expense	454	0	0	0	0	0	0	0	0	0	0	454
17	656.1-.8	Insurance - Vehicle	165	0	0	0	0	0	0	0	0	0	0	165
18	657.1-.8	Insurance - General Liability	378	0	0	0	0	0	0	0	0	0	0	378
19	658.1-.8	Insurance - Workman's Comp (2)	219	0	0	0	0	0	0	0	0	0	0	219
20	659.1-.8	Insurance - Other	34	0	0	0	0	0	0	0	0	0	0	34
21	660.1-.8	Advertising Expense	41	0	0	0	0	0	0	0	0	0	0	41
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.8	Reg. Comm. Exp. - Other	134	0	0	0	0	0	0	0	0	0	0	134
24	670.1-.8	Bad Debt Expense	184	0	0	0	0	0	0	0	0	0	0	184
25	675.1-.8	Miscellaneous Expenses	2,136	0	0	0	0	0	0	0	0	0	0	2,136
26	**TOTAL WATER O & M EXPENSES**		22,734	0	0	0	0	0	0	0	0	0	0	22,734

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (6XX.1 - 6XX.6)

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 7 Of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES							
Line No.	Account No.	Account Name	Per Books O & M	Purchased Raw Water from Marco Island									Net Adjustments	Total Adjusted O & M
1	601.1-.6	Salaries & Wages - Employees	4,081	0	0	0	0	0	0	0	0	0	0	4,081
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6	Employee Pensions & Benefits (1)	979	0	0	0	0	0	0	0	0	0	0	979
4	610.1-.6	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.6	Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0
6	616.1-.6	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.6	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.1-.6	Materials & Supplies	1,362	0	0	0	0	0	0	0	0	0	0	1,362
9	631.1-.6	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6	Contractual Services - Other	430	0	0	0	0	0	0	0	0	0	0	430
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
16	650.1-.6	Transportation Expense	322	0	0	0	0	0	0	0	0	0	0	322
17	656.1-.6	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6	Insurance - Workman's Comp (2)	72	0	0	0	0	0	0	0	0	0	0	72
20	659.1-.6	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6	Miscellaneous Expenses	36	0	0	0	0	0	0	0	0	0	0	36
26		**TOTAL WATER DIRECT O & M EXPENSES**	7,282	0	0	0	0	0	0	0	0	0	0	7,282

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
UTILITY ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXPENSES (6XX.7)

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 8 Of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				UTILITY ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXPENSES										
Line No.	Account No.	Account No. and Name	Per Books O & M										Net Adjustments	Total Adjusted O & M
1	601.7	Salaries & Wages - Employees	2,421	0	0	0	0	0	0	0	0	0	0	2,421
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7	Employee Pensions & Benefits (1)	580	0	0	0	0	0	0	0	0	0	0	580
4	610.7	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7	Purchased Power	9	0	0	0	0	0	0	0	0	0	0	9
6	616.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7	Materials & Supplies	145	0	0	0	0	0	0	0	0	0	0	145
9	631.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7	Rental of Real Building/Real Property	21	0	0	0	0	0	0	0	0	0	0	21
15	642.7	Rental of Equipment	1	0	0	0	0	0	0	0	0	0	0	1
16	650.7	Transportation Expense	59	0	0	0	0	0	0	0	0	0	0	59
17	656.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7	Insurance - Workman's Comp (2)	43	0	0	0	0	0	0	0	0	0	0	43
20	659.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7	Bad Debt Expense	184	0	0	0	0	0	0	0	0	0	0	184
25	675.7	Miscellaneous Expenses	173	0	0	0	0	0	0	0	0	0	0	173
26		TOTAL WATER CUSTOMER ACCOUNT EXPENSES	3,635	0	0	0	0	0	0	0	0	0	0	3,635

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
UTILITY ADJUSTMENTS TO ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 9 0f 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	601.8	Salaries & Wages - Employees	5,814	0	0	0	0	0	0	0	0	0	0	5,814
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits (1)	1,394	0	0	0	0	0	0	0	0	0	0	1,394
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	96	0	0	0	0	0	0	0	0	0	0	96
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	303	0	0	0	0	0	0	0	0	0	0	303
9	631.8	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.8	Contractual Services - Acct.	251	0	0	0	0	0	0	0	0	0	0	251
11	633.8	Contractual Services - Legal	199	0	0	0	0	0	0	0	0	0	0	199
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	694	0	0	0	0	0	0	0	0	0	0	694
14	641.8	Rental of Real Building/Real Property	196	0	0	0	0	0	0	0	0	0	0	196
15	642.8	Rental of Equipment	13	0	0	0	0	0	0	0	0	0	0	13
16	650.8	Transportation Expense	73	0	0	0	0	0	0	0	0	0	0	73
17	656.8	Insurance - Vehicle	165	0	0	0	0	0	0	0	0	0	0	165
18	657.8	Insurance - General Liability	378	0	0	0	0	0	0	0	0	0	0	378
19	658.8	Insurance - Workman's Comp (2)	103	0	0	0	0	0	0	0	0	0	0	103
20	659.8	Insurance - Other	34	0	0	0	0	0	0	0	0	0	0	34
21	660.8	Advertising Expense	41	0	0	0	0	0	0	0	0	0	0	41
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.8	Reg. Comm. Exp. - Other	134	0	0	0	0	0	0	0	0	0	0	134
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	1,927	0	0	0	0	0	0	0	0	0	0	1,927
26	**TOTAL WATER A & G EXPENSES**		11,817	0	0	0	0	0	0	0	0	0	0	11,817

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1994
SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses *before this Commission*. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 1 of 5
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 5/31/85	(3) Historic Year Ended 12/31/94	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	(6) ((L30 + 1) X (2)) O & M Expense Guideline 12/31/94	(7) (3 - 6) 1994 Deviation From Guideline Amount	(8) (7 / 6) 1994 Deviation From Guideline %
1	601.1-.8 *Salaries & Wages - Employees*	6,682	12,315	5,633	84.31%	21,689	(9,373)	(43.22%)
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0.00%
3	604.1-.8 Employee Pensions & Benefits (1)	0	2,953	2,953	100.00%	0	2,953	100.00%
4	610.1-.8 Purchased Water	12,253	0	(12,253)	(100.00%)	39,771	(39,771)	(100.00%)
5	615.1-.8 Purchased Power	0	105	105	100.00%	0	105	100.00%
6	616.1-.8 *Fuel for Power Production*	0	0	0	0.00%	0	0	0.00%
7	618.1-.8 Chemicals	0	0	0	0.00%	0	0	0.00%
8	620.1-.8 Materials & Supplies	2,676	1,810	(866)	(32.38%)	8,686	(6,876)	(79.17%)
9	631.1-.8 Contractual Services - Eng.	0	0	0	0.00%	0	0	0.00%
10	632.1-.8 Contractual Services - Acct.	0	251	251	100.00%	0	251	100.00%
11	633.1-.8 Contractual Services - Legal	0	199	199	100.00%	0	199	100.00%
12	634.1-.8 Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0.00%
13	635.1-.8 Contractual Services - Other	231	1,124	893	386.76%	750	375	49.96%
14	641.1-.8 Rental of Real Building/Real Property	0	217	217	100.00%	0	217	100.00%
15	642.1-.8 Rental of Equipment	0	14	14	100.00%	0	14	100.00%
16	650.1-.8 Transportation Expense	0	454	454	100.00%	0	454	100.00%
17	656.1-.8 Insurance - Vehicle	0	165	165	100.00%	0	165	100.00%
18	657.1-.8 Insurance - General Liability	0	378	378	100.00%	0	378	100.00%
19	658.1-.8 Insurance - Workman's Comp	0	219	219	100.00%	0	219	100.00%
20	659.1-.8 Insurance - Other	0	34	34	100.00%	0	34	100.00%
21	660.1-.8 Advertising Expense	0	41	41	100.00%	0	41	100.00%
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	0	0	0.00%
23	667.1-.8 Reg. Comm. Exp. - Other	0	134	134	100.00%	0	134	100.00%
24	670.1-.8 Bad Debt Expense	226	184	(42)	(18.66%)	734	(550)	(74.94%)
25	675.1-.8 Miscellaneous Expenses	895	2,136	1,241	138.65%	2,905	(769)	(26.48%)
26	**TOTAL WATER O & M EXPENSES**	22,963	22,734	(229)	(1.00%)	74,534	(51,800)	(69.50%)
27	**TOTAL (LESS ACCTS 666 & 667)**	22,963	22,600	(363)	(1.58%)			
28	**Average # of Customers**	95	218	124	130.69%			
29	**Consumer Price Index - U**	105.4	148.3	42.9	40.70%			
30	**COMPOUND MULTIPLIER** [(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]				224.58%			

NOTES:
(1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1994
SUMMARY OF DIRECT EXPENSES (6XX.1 - 6xx.6)

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 2 of 5
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No. and Name	(1)	(2) Prior Test Year Ended 5/31/85	(3) Historic Year Ended 12/31/94	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	(6) ((L30 + 1) x (2)) O & M Expense Guideline 12/31/94	(7) (3 - 6) 1994 Deviation From Guideline Amount	(8) (7 / 6) 1994 Deviation From Guideline %
1	601.1-.6	Salaries & Wages - Employees	535	4,081	3,546	662.80%	1,727	2,354	136.31%
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0.00%
3	604.1-.6	Employee Pensions & Benefits (1)	0	979	979	100.00%	0	979	100.00%
4	610.1-.6	Purchased Water	0	0	0	0.00%	0	0	0.00%
5	615.1-.6	Purchased Power	12,253	0	(12,253)	(100.00%)	39,562	(39,562)	(100.00%)
6	616.1-.6	Fuel for Power Production	0	0	0	0.00%	0	0	0.00%
7	618.1-.6	Chemicals	0	0	0	0.00%	0	0	0.00%
8	620.1-.6	Materials & Supplies	2,676	1,362	(1,314)	(49.10%)	8,640	(7,278)	(84.24%)
9	631.1-.6	Contractual Services - Eng.	0	0	0	0.00%	0	0	0.00%
10	632.1-.6	Contractual Services - Acct.	0	0	0	0.00%	0	0	0.00%
11	633.1-.6	Contractual Services - Legal	0	0	0	0.00%	0	0	0.00%
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0.00%
13	635.1-.6	Contractual Services - Other	0	430	430	100.00%	0	430	100.00%
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%	0	0	0.00%
15	642.1-.6	Rental of Equipment	0	0	0	0.00%	0	0	0.00%
16	650.1-.6	Transportation Expense	0	322	322	100.00%	0	322	100.00%
17	656.1-.6	Insurance - Vehicle	0	0	0	0.00%	0	0	0.00%
18	657.1-.6	Insurance - General Liability	0	0	0	0.00%	0	0	0.00%
19	658.1-.6	Insurance - Workman's Comp	0	72	72	100.00%	0	72	100.00%
20	659.1-.6	Insurance - Other	0	0	0	0.00%	0	0	0.00%
21	660.1-.6	Advertising Expense	0	0	0	0.00%	0	0	0.00%
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	0	0	0.00%
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	0	0	0.00%
24	670.1-.6	Bad Debt Expense	0	0	0	0.00%	0	0	0.00%
25	675.1-.6	Miscellaneous Expenses	0	36	36	100.00%	0	36	100.00%
26	**TOTAL WATER O & M EXPENSES**		15,464	7,282	(8,182)	(52.91%)	49,929	(42,647)	(85.42%)
27	**TOTAL (LESS ACCTS 666 & 667)**		15,464	7,282	(8,182)	(52.91%)			
28	**Average # of Customers**		95	218	123	129.47%			
29	**Consumer Price Index - U**		105.4	148.3	42.9	40.70%			
30	**COMPOUND MULTIPLIER**					222.87%			

[(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]

NOTES:
(1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1994
SUMMARY OF CUSTOMER ACCOUNTS EXPENSE (6XX.7)

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Avs. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 3 of 5
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No. and Name		(1)	(2) Prior Test Year Ended 5/31/95	(3) Historic Year Ended 12/31/94	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	(6) ((L30 + 1) X (2)) O & M Expense Guideline 12/31/94	(7) (3 - 6) 1994 Deviation From Guideline Amount	(8) (7 / 6) 1994 Deviation From Guideline %
1	601.7	Salaries & Wages - Employees		1,663	2,421	758	45.58%	5,369	(2,948)	(54.91%)
2	603.7	Salaries & Wages - Officers, Etc.		0	0	0	0.00%	0	0	0.00%
3	604.7	Employee Pensions & Benefits (1)		0	580	580	100.00%	0	580	100.00%
4	610.7	Purchased Water		0	0	0	0.00%	0	0	0.00%
5	615.7	Purchased Power		0	9	9	100.00%	0	9	100.00%
6	616.7	Fuel for Power Production		0	0	0	0.00%	0	0	0.00%
7	618.7	Chemicals		0	0	0	0.00%	0	0	0.00%
8	620.7	Materials & Supplies		0	145	145	100.00%	0	145	100.00%
9	631.7	Contractual Services - Eng.		0	0	0	0.00%	0	0	0.00%
10	632.7	Contractual Services - Acct.		0	0	0	0.00%	0	0	0.00%
11	633.7	Contractual Services - Legal		0	0	0	0.00%	0	0	0.00%
12	634.7	Contractual Services - Mgmt Fees		0	0	0	0.00%	0	0	0.00%
13	635.7	Contractual Services - Other		0	0	0	0.00%	0	0	0.00%
14	641.7	Rental of Real Building/Real Property		0	21	21	100.00%	0	21	100.00%
15	642.7	Rental of Equipment		0	1	1	100.00%	0	1	100.00%
16	650.7	Transportation Expense		0	59	59	100.00%	0	59	100.00%
17	656.7	Insurance - Vehicle		0	0	0	0.00%	0	0	0.00%
18	657.7	Insurance - General Liability		0	0	0	0.00%	0	0	0.00%
19	658.7	Insurance - Workman's Comp		0	43	43	100.00%	0	43	100.00%
20	659.7	Insurance - Other		0	0	0	0.00%	0	0	0.00%
21	660.7	Advertising Expense		0	0	0	0.00%	0	0	0.00%
22	666.7	Reg. Comm. Exp. - Rate Case Amort.		0	0	0	0.00%	0	0	0.00%
23	667.7	Reg. Comm. Exp. - Other		0	0	0	0.00%	0	0	0.00%
24	670.7	Bad Debt Expense		226	184	(42)	(18.58%)	730	(546)	(74.79%)
25	675.7	Miscellaneous Expenses		67	173	106	158.21%	216	(43)	(19.91%)
26	**TOTAL WATER O & M EXPENSES**			1,956	3,635	1,680	85.89%	6,315	(2,679)	(42.42%)
27	**TOTAL (LESS ACCTS 666 & 667)**			1,956	3,635	1,680	85.89%			
28	**Average # of Customers**			95	218	123	129.47%			
29	**Consumer Price Index - U**			105.4	148.3	42.9	40.70%			
30	***COMPOUND MULTIPLIER***						222.87%			
	[(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]									

NOTES:
(1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINES - 1994
SUMMARY OF ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC

Schedule: B-7(W)
Page 4 of 5
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No. and Name		(1) Prior Test Year Ended 5/31/85	(2) Historic Year Ended 12/31/94	(3) (4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	(6) ((L30 + 1) X (2)) O & M Expense Guideline 12/31/94	(7) (3 - 6) 1994 Deviation From Guideline Amount	(8) (7 / 6) 1994 Deviation From Guideline %
1	601.8	Salaries & Wages - Employees	4,484	5,814	1,330	29.66%	14,478	(8,664)	(59.84%)
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0.00%
3	604.8	Employee Pensions & Benefits (1)	0	1,394	1,394	100.00%	0	1,394	100.00%
4	610.8	Purchased Water	0	0	0	0.00%	0	0	0.00%
5	615.8	Purchased Power	0	96	96	100.00%	0	96	100.00%
6	616.8	Fuel for Power Production	0	0	0	0.00%	0	0	0.00%
7	618.8	Chemicals	0	0	0	0.00%	0	0	0.00%
8	620.8	Materials & Supplies	0	303	303	100.00%	0	303	100.00%
9	631.8	Contractual Services - Eng.	0	0	0	0.00%	0	0	0.00%
10	632.8	Contractual Services - Acct.	0	251	251	100.00%	0	251	100.00%
11	633.8	Contractual Services - Legal	0	199	199	100.00%	0	199	100.00%
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0.00%
13	635.8	Contractual Services - Other	231	694	463	200.43%	746	(52)	(6.97%)
14	641.8	Rental of Real Building/Real Property	0	196	196	100.00%	0	196	100.00%
15	642.8	Rental of Equipment	0	13	13	100.00%	0	13	100.00%
16	650.8	Transportation Expense	0	73	73	100.00%	0	73	100.00%
17	656.8	Insurance - Vehicle	0	165	165	100.00%	0	165	100.00%
18	657.8	Insurance - General Liability	0	378	378	100.00%	0	378	100.00%
19	658.8	Insurance - Workman's Comp	0	103	103	100.00%	0	103	100.00%
20	659.8	Insurance - Other	0	34	34	100.00%	0	34	100.00%
21	660.8	Advertising Expense	0	41	41	100.00%	0	41	100.00%
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	0	0	0.00%
23	667.8	Reg. Comm. Exp. - Other	0	134	134	100.00%	0	134	100.00%
24	670.8	Bad Debt Expense	0	0	0	0.00%	0	0	0.00%
25	675.8	Miscellaneous Expenses	828	1,927	1,099	132.73%	2,673	(746)	(27.91%)
26	**TOTAL WATER O & M EXPENSES**		5,543	11,817	6,272	113.15%	17,897	(6,082)	(33.98%)
27	**TOTAL (LESS ACCTS 666 & 667)**		5,543	11,683	6,138	110.73%			
28	**Average # of Customers**		95	218	123	129.47%			
29	**Consumer Price Index - U**		105.4	148.3	42.9	40.70%			
30	**COMPOUND MULTIPLIER**					222.67%			

[(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]

NOTES:
(1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1994
EXPLANATION OF DEVIATIONS FROM GUIDELINE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] *Final* [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] *Non FPSC* [ ]

Explanation: Provide an explanation of deviations as shown on previous pages.

FPSC
Schedule: B-7(W)
Page 5 of 5
Preparer: Bencini
Recap Schedule: B-7(W)1/5

Line No.	(1) Account No. and Name	(2) 1994 Deviation from Guideline Amount	(3) 1994 Deviation from Guideline %	(4) Explanation
1	601.1-.8 Salaries & Wages - Employees	(9,373)	(43.22%)	
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0.00%	
3	604.1-.8 Employee Pensions & Benefits	2,953	100.00%	
4	610.1-.8 Purchased Water	(39,771)	(100.00%)	
5	615.1-.8 Purchased Power	105	100.00%	
6	616.1-.8 Fuel for Power Production	0	0.00%	
7	618.1-.8 Chemicals	0	0.00%	
8	620.1-.8 Materials & Supplies	(6,876)	(79.17%)	
9	631.1-.8 Contractual Services - Eng.	0	0.00%	
10	632.1-.8 Contractual Services - Acct.	251	100.00%	
11	633.1-.8 Contractual Services - Legal	199	100.00%	
12	634.1-.8 Contractual Services - Mgmt Fees	0	0.00%	
13	635.1-.8 Contractual Services - Other	375	49.96%	(A detailed explanation of the deviations from the
14	641.1-.8 Rental of Real Building/Real Property	217	100.00%	1994 O & M Expense Guidelines is contained in Volume II)
15	642.1-.8 Rental of Equipment	14	100.00%	
16	650.1-.8 Transportation Expense	454	100.00%	
17	656.1-.8 Insurance - Vehicle	165	100.00%	
18	657.1-.8 Insurance - General Liability	378	100.00%	
19	658.1-.8 Insurance - Workman's Comp	219	100.00%	
20	659.1-.8 Insurance - Other	34	100.00%	
21	660.1-.8 Advertising Expense	41	100.00%	
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	0	0.00%	
23	667.1-.8 Reg. Comm. Exp. - Other	134	100.00%	
24	670.1-.8 Bad Debt Expense	(550)	(74.94%)	
25	675.1-.8 Miscellaneous Expenses	(769)	(26.48%)	
	TOTAL WATER O&M EXPENSE DEVIATION FROM GUIDELINE	(51,800)	(69.50%)	

Note: May not cross foot due to rounding.

CONTRACTUAL SERVICES - 1994

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

FPSC
Schedule: B-9(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
1	**See Volume II for detailed support.**			

ANALYSIS OF RATE CASE EXPENSE - 1994

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

FPSC
Schedule: B-10(W)
Page 1 of 1
Preparer: Ludsen

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	See Volume II, Allocation of 1994 Rate Case Expense for details.				
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)	(B)	
15	*Amortization of Rate Case Expense:*		Total		
16			FPSC Filed	Water	
17					
18	Prior Unamortized Rate Case Expense				
19	Charlotte	N/A	13,699		
20	Pine Ridge AFPI	N/A	2,651		
21	Marco Island	Docket No. 920655-WS	189,290		
22	Charlotte-Deep Creek	N/A	7,073		
23	GIGA	Docket No. 920199-WS	1,125,921		
24	Lehigh	Docket No. 911188-WS	165,764		
25			1,504,398		
26					
27					
28					
29					
30	Current Rate Case Expense (Annual Amortization)		$377,353	$0	
31					
32	Method of Allocation Between Plants:				
33	Average Number of Customers (Plant specific)				
34	See Volume II, Allocation of 1994 Rate Case Expense for details.				

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS - 1994
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide an analysis of all maintenance projects greater than 2% of the projected test year revenues per system which occurred during the 2 years prior to the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description of the total cost or budgeted amount and how often the project should be repeated.

FPSC
Schedule: B-11(W)
Page 1 of 1
Preparer: Kimball

Maintenance projects greater than 2% of test year revenues per system

Line No.	(1) Date	(2) Description	(3) Total Water Cost	(4) How often to repeat
1	See Volume II for detailed support.			

Note: May not cross foot due to rounding.

ALLOCATION OF EXPENSES - 1994

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

FPSC
Schedule: B-12(W)
Page 1 of 1
Preparer: Kimball

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules

Please refer to Volume II for a complete description of allocated items, the allocation percentages, a description of the allocation methods, the amounts allocated and supporting schedules.

For rate making purposes, *the following are the items* which are allocated in this filing:

A-SCHEDULES (RATE BASE):

Allocated Items	Allocation Basis	Recap Schedules
(A) Deferred Taxes	Avg Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-1 (W)
(B) General Plant	*Average No. of Customers (Total Company)*	A-5 (W)
(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W)
(D) Unfunded OPEBs	Average No. of Customers (Total Company)	A-1 (W)

B-SCHEDULES (INCOME STATEMENT):

Allocated Items	Allocation Basis	Recap Schedules
(A) Customer Accounts Expenses and Adjustments (O&M)	*Average No. of Customers (Total Company)*	B-5 (W)
(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	B-16 (W)
(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-5 (W)
(E) Property Taxes	Net Taxable Value	B-15 (W)

5/30/95 10:53 AM B12W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1994
SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-13(W)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W), B-18 (W)
Supporting Schedules: A-5 (W), F-Schedules

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
				DEPRECIATION RATE		1994 DEPRECIATION EXPENSE			USED & USEFUL DEPRECIATION EXPENSE		
Line No.	Account No.	and Name	1994 Avg. Adj. PIS	Life	Rate (%)	Per Books	Utility Adjustment	Adjusted Depreciation Expense	Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful Depreciation Exp.
1	**INTANGIBLE PLANT**									0	
2	301.1	Organization	557	40	2.50%	14	0	14	0.00%	0	14
3	302.1	Franchise	0	40	2.50%	0	0	0	0.00%	0	0
4	339.1	Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
5	**SOURCE OF SUPPLY & PUMPING**									0	
6	303.2	Land & Land Rights	5,900	NA	NA	0	0	0	0.00%	0	0
7	304.2	Structures & Improvements	0	33	3.03%	0	0	0	0.00%	0	0
8	305.2	Collect. & Impound.	0	40	2.50%	0	0	0	0.00%	0	0
9	306.2	Lake, River & Other	0	40	2.50%	0	0	0	0.00%	0	0
10	307.2	Wells & Springs	0	33	3.03%	0	0	0	0.00%	0	0
11	308.2	Infiltration Galleries	0	40	2.50%	0	0	0	0.00%	0	0
12	309.2	Supply Mains	65,000	32	3.13%	2,035	0	2,035	0.00%	0	2,035
13	310.2	Power Generation Equpi.	0	20	5.00%	0	0	0	0.00%	0	0
14	311.2	Pumping Equipment	1,646	20	5.00%	82	0	82	0.00%	0	82
15	339.2	Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
16	**WATER TREATMENT PLANT**									0	
17	303.3	Land & Land Rights	0	NA	NA	0	0	0	0.00%	0	0
18	304.3	Structures & Improvements	0	33	3.03%	0	0	0	0.00%	0	0
19	320.3	Water Treatment Equip.	721	22	4.55%	33	0	33	0.00%	0	33
20	321.3	Permeators	0	20	5.00%	0	0	0	0.00%	0	0
21	339.3	Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
22	**TRANSMISSION & DISTRIBUTION**									0	
23	303.4	Land & Land Rights	0	NA	NA	0	0	0	0.00%	0	0
24	304.4	Structures & Improvements	0	33	3.03%	0	0	0	0.00%	0	0
25	330.4	Distr. Reservoirs	0	37	2.70%	0	0	0	0.00%	0	0
26	331.4	Transmission & Distribution	145,676	38	2.63%	3,831	0	3,831	19.34%	741	3,090
27	333.4	Services	8,169	35	2.86%	234	0	234	0.00%	0	234
28	334.4	Meters & Meter Installation	10,740	17	5.88%	632	0	632	0.00%	0	632
29	335.4	Hydrants	333	40	2.50%	8	0	8	0.00%	0	8
30	339.4	Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
31	**GENERAL PLANT**									0	
32	303.5	Land & Land Rights	693	NA	NA	0	0	0	0.00%	0	0
33	304.5	Structures & Improvements	5,937	40	2.50%	148	0	148	0.00%	0	148
34	340.5	Office Furniture & Equipment	3,547	15	6.67%	237	0	237	0.00%	0	237
35	340.51	Computer Equipment	7,603	6	16.67%	1,267	0	1,267	0.00%	0	1,267
36	341.5	Transportation Equipment	5,450	6	16.67%	909	0	909	0.00%	0	909
37	342.5	Stores Equipment	50	18	5.56%	3	0	3	0.00%	0	3
38	343.5	Tools, Shop & Garage	1,872	16	6.25%	117	0	117	0.00%	0	117
39	344.5	Laboratory Equipment	429	15	6.67%	29	0	29	0.00%	0	29
40	345.5	Power Operated Equipment	1,906	12	8.33%	159	0	159	0.00%	0	159
41	346.5	Communication Equipment	811	10	10.00%	81	0	81	0.00%	0	81
42	347.5	Miscellaneous Equipment	390	15	6.67%	26	0	26	0.00%	0	26
43	348.5	Other Tangible Plant	14	10	10.00%	1	0	1	0.00%	0	1
44		**INTANGIBLE PLANT**	557		2.51%	14	0	14	0.00%	0	14
45		**SUPPLY & PUMPING**	72,546		2.92%	2,117	0	2,117	0.00%	0	2,117
46		**WATER TREATMENT PLANT**	721		4.58%	33	0	33	0.00%	0	33
47		**TRANSMISSION & DISTRIBUTION**	164,918		2.85%	4,705	0	4,705	15.75%	741	3,964
48		**GENERAL PLANT**	28,702		10.37%	2,977	0	2,977	0.00%	0	2,977
49		**TOTAL DEPRECIATION EXPENSE**	267,444		3.68%	9,846	0	9,846	7.53%	741	9,105
50		**LESS: AMORTIZATION OF CIAC**				(6,478)	0	(6,478)		(716)	(5,762)
51		**NET DEPRECIATION EXPENSE - WATER**				3,368	0	3,368		25	3,343

Column:
(2) from Schedule A-5, page 1, column 11
(8) from F Schedules

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1994
CIAC AMORTIZATION EXPENSE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-13(W)
Page 2 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3
Supporting Schedules: A-12(W), B-13(W)3/3

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				1994 CIAC AMORTIZATION EXPENSE			1994 USED & USEFUL CIAC AMORTIZATION EXPENSE		
Line No.	WATER CIAC Classifications	1994 Avg. Adj. CIAC Balance	CIAC Amort. Composite Rate	Per Books	Utility Adjustment	Utility Adjusted CIAC Amort.	Composite Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful CIAC Amort.
1	Plant Capacity Fees	6,798	3.19%	217	0	217	0.00%	0	217
2	Line/Main Extension Fees	15,682	2.63%	412	0	412	0.00%	0	412
3	Meter Installation Fees	12,366	5.88%	727	0	727	0.00%	0	727
4	Contributed Lines	172,732	2.63%	4,543	0	4,543	15.75%	716	3,827
5	Contributed Property Other Than Lines	542	2.95%	16	0	16	0.00%	0	16
6	Service Installation Fees	19,675	2.86%	563	0	563	0.00%	0	563
7	**TOTAL WATER CIAC AMORT. EXP.**	227,795		6,478	0	6,478		716	5,762

Column:
(2) from A-12 (W).
(3) from B-13 (W) (page 3 of 3)
(7) from B-13 (W) (page 1 of 3)

Notes:
1. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (Page 1 of 3).
2. Amortization rate and Non-used and Useful percentage is calculated at the plant level. Summaries reflect a weighted composite rate.

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1994
COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-13(W)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3,2/3
Supporting Schedules: A-5(W)

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1994 COMPOSITE CIAC AMORTIZATION RATE Average Adjusted UPIS	(3) Average Adjusted Dep. Exp.	(4) Composite CIAC Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	0	0	0.00%
3	305.2 Collecting & Impounding reservoirs	0	0	0.00%
4	306.2 Lake, River & Other Intakes	0	0	0.00%
5	307.2 Wells & Springs	0	0	0.00%
6	308.2 Infiltration Galleries & Tunnels	0	0	0.00%
7	309.2 Supply Mains	65,000	2,035	3.13%
8	310.2 Power Generation Equipment	0	0	0.00%
9	311.2 Pumping Equipment	1,646	82	4.98%
10	339.2 Other Plant & Miscellaneous	0	0	0.00%
11	304.3 Structures & Improvements	0	0	0.00%
12	320.3 Water Treatment Equipment	721	33	4.58%
13	321.3 Permeators	0	0	0.00%
14	339.3 Other Plant & Miscellaneous	0	0	0.00%
15	330.4 Distribution Reservoirs	0	0	0.00%
16	**COMPOSITE RATE**	67,367	2,150	3.19%
17	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
18	304.4 Structures & Improvements	0	0	0.00%
19	331.4 Transmission & Distribution	145,676	3,831	2.63%
20	335.4 Hydrants	333	8	2.40%
21	339.4 Other Plant & Miscellaneous	0	0	0.00%
22	**COMPOSITE RATE**	146,009	3,839	2.63%
23	**METER INSTALLATION FEES:**			
24	334.4 Meters & Meter Installation	10,740	632	5.88%
25	**COMPOSITE RATE**	10,740	632	5.88%
26	**SERVICE INSTALLATION FEES:**			
27	333.4 Services	8,169	234	2.86%
28	**COMPOSITE RATE**	8,169	234	2.86%
29	**OTHERS: (Weighted Average of Above Rates):**			
30	Plant Capacity Fees (Line 16)	67,367	2,150	3.19%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	146,009	3,839	2.63%
32	Meter Installation Fees (Line 25)	10,740	632	5.88%
33	Service Installation Fees (Line 28)	8,169	234	2.86%
34	**COMPOSITE RATE**	232,285	6,855	2.95%

Column:
(2) is From Schedule B-13(W), page 1, column 2.
(3) is From Schedule B-13(W), page 1, column 7.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1994
UNDER PRESENT INCOME

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)	(6)
		1994 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	3,268	(129)	3,139	B-4(W)	
2	**PAYROLL TAXES: (7.37%)**	908	0	908	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	908	0	908		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	204	0	204		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	204	0	204		
10	Non-used & Useful Percent (2)			10.54%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(22)	(22)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	204	(22)	182		
13	**OTHER:**	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	**TOTAL OTHER**	0	0	0		
19	**TOTAL TAXES OTHER (PRESENT INCOME)**	4,380	(151)	4,229		B-1(W)1/3,2/3

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

(2) Non-Used and Useful Percent is calculated at the Plant level. Summaries reflect a weighted composite percent.

SCHEDULE OF WATER INCOME TAXES - 1994
UNDER PRESENT INCOME

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

FPSC
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

	(1)	(2)	(3)	(4)	(5)
		1994 INCOME TAXES			
Line No.	ITEM	Per Books	Utility Test Year Adjustments	Adjusted Test Year	Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	72,626	(2,866)	69,760	B-4(W)
3	Less:				
4	O & M Expenses	22,734	0	22,734	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	3,343	0	3,343	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(W)
7	Taxes Other Than Income	4,380	(151)	4,229	B-15(W)
8	Pre-Tax Operating Expenses	30,457	(151)	30,306	
9	**PRE-TAX OPERATING INCOME**	42,169	(2,715)	39,454	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	42,169	(2,715)	39,454	
12	Less:				
13	Interest Expense:				
14	Rate Base	11,221	0	11,221	A-1(W)
15	Weighted Average Cost of Debt	5.18%	5.18%	5.18%	D-1(W)
16	Total Interest Expense	581	0	581	C-3
17	Net Taxable Income (L11 - L16)	41,588	(2,715)	38,873	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	16,043	(1,047)	14,995	
20	Less:				
21	Parent Debt Adjustment	369	0	369	C-1(W)
22	Investment Tax Credit	71	0	71	C-7(W)
23	**TOTAL INCOME TAXES**	15,603	(1,047)	14,555	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1994

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of the acquisition adjustment amortization expense for the test year.

FPSC
Schedule: B-18 (W)
Page 1 of 1
Preparer: Kimball
Supporting Schedules: B-13 (W)
Recap Schedule: B-1 (W)

(1)		(2)	(3)	(4)	(5)	(6)
		ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
1	*Average Adjusted* Acquisition Adjustment Balance	0			A-20 (W)	
2	Last Authorized Amortization Rate					
3	Total Amortization Expense	0	0	0		
4	Non-Used & Useful Amort. Exp.	0	0	0	From Below	
5	***NET AMORTIZATION EXPENSE***	0	0	0		B-1 (W)

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

		NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	*Adjustment*	Adjusted Acq. Adj. *Amortization*	Supporting *Schedules*	Recap Schedules
6	Total Amortization Expense	0	0	0	From Above	
7	Composite Non-Used & Useful Depreciation Rate (%)	7.53%	0.00%	7.53%	B-13 (W)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

Note: May not cross foot due to rounding.

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SCHEDULE OF WATER RATE BASE - 1994
SUMMARY

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

(1)		(2)	(3)	(4)	(5)
		1994 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	104,899	0	104,899	A-5 (W)
2	Utility Land & Land Rights	1,296	0	1,296	A-5 (W)
3	Non-Used and Useful	(6,697)	0	(6,697)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(20,564)	0	(20,564)	A-9 (W)
6	CIAC	(15,050)	0	(15,050)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	3,305	0	3,305	A-14 (W)
9	Acquisition Adjustments	0	0	0	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (W)
11	Advances for Construction	0	0	0	A-16 (W)
12	Unfunded Post-Retirement Benefits	(302)	0	(302)	Vol. II
13	Deferred Taxes	(672)	0	(672)	C-6 (W)
14	Working Capital Allowance	2,176	0	2,176	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	68,391	0	68,391	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1994

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC
Schedule: A-3 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**A. UTILITY PLANT IN SERVICE:**			A-5 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6				
7		0	0	
8	**B. UTILITY LAND & LAND RIGHTS:**			A-5 (W)
9	1.	0	0	
10				
11	2.	0	0	
12				
13				
14		0	0	
15	**C. NON-USED AND USEFUL:**			A-7 (W)
16	1.	0	0	
17				
18	2.	0	0	
19				
20				
21		0	0	
22	**D. CONSTRUCTION WORK IN PROGRESS:**			
23	1.	0	0	
24				
25	2.	0	0	
26				
27				
28		0	0	
29	**E. ACCUMULATED DEPRECIATION:**			A-9 (W)
30	1.	0	0	
31				
32	2.	0	0	
33				
34				
35		0	0	
36	**F. CIAC:**			A-12 (W)
37	1.	0	0	
38				
39	2.	0	0	
40				
41				
42		0	0	
43				
44	**SUBTOTAL**	0	0	

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1994

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC
Schedule: A-3 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**G. ACCUMULATED AMORTIZATION OF CIAC**			A-14 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6		0	0	
7	**H. ACQUISITION ADJUSTMENT**			A-20 (W)
8	1.	0	0	
9				
10	2.	0	0	
11				
12		0	0	
13	**I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS**			A-20 (W)
14	1.	0	0	
15				
16	2.	0	0	
17				
18		0	0	
19	**J. ADVANCES FOR CONSTRUCTION**			A-16 (W)
20	1.	0	0	
21				
22	2.	0	0	
23				
24		0	0	
25	**K. DEFERRED TAXES**			C-6 (W)
26	1.	0	0	
27				
28	2.	0	0	
29				
30		0	0	
31	**L. WORKING CAPITAL ALLOWANCE**			A-17 (W)
32	1.	0	0	
33				
34	2.	0	0	
35				
36		0	0	
37	**M. OTHER**			A-21 (W)
38	1.	0	0	
39				
40	2.	0	0	
41				
42		0	0	
43				
44	**TOTAL WATER RATE BASE ADJUSTMENTS**	0	0	

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-4 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Plant In Service Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8	**03/31/86 Balance Per Books**	42,150
9	Utility Adjustments to ordered balance (1)	0
10	1986 Additions	20,998
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	20,998
14	**12/31/86 Balance**	63,148
15		
16		
17	1987 Additions	7,136
18	1987 Retirements	123
19	1987 Adjustments	0
20	1987 Net Additions	7,013
21	**12/31/87 Balance**	70,161
22		
23		
24	1988 Additions	13,108
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	13,108
28	**12/31/88 Balance**	83,269
29		
30		
31	1989 Additions	2,301
32	1989 Retirements	331
33	1989 Adjustments	0
34	1989 Net Additions	1,970
35	**12/31/89 Balance**	85,239
36		
37		
38	1990 Additions	(330)
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	(330)
42	**12/31/90 Balance**	84,909

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-4 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Water Plant In Service Year-End Balances
1	**12/31/90 Balance**		84,909
2			
3			
4	1991 Additions		7,226
5	1991 Retirements		4,910
6	1991 Adjustments		0
7	1991 Net Additions		2,316
8	**12/31/91 Balance**		87,225
9			
10			
11	1992 Additions		340
12	1992 Retirements		3,182
13	1992 Adjustments		0
14	1992 Net Additions		(2,842)
15	**12/31/92 Balance**		84,383
16			
17			
18	1993 Additions		17,115
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	2,349
21	1993 Net Additions		19,464
22	**12/31/93 Balance**		103,847
23			
24			
25	1994 Additions		5,079
26	1994 Retirements		389
27	1994 Adjustments		0
28	1994 Net Additions		4,690
29	**12/31/94 Balance**		108,538
30			
31			
32	1995 Additions		
33	1995 Retirements		
34	1995 Adjustments		
35	1995 Net Additions		
36	**12/31/95 Balance**		
37			
38			
39	1996 Additions		
40	1996 Retirements		
41	1996 Adjustments		
42	1996 Net Additions		
43	**12/31/96 Balance**		

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1994
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the beginning, ending and average balances of PIS by account for the the prior year and the test year.

FPSC
Schedule: A-5 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/93	(3) Net Additions 12/31/93 - 12/31/94 Gross	(4) Retirements	(5) Net	(6) 1994 PLANT IN SERVICE Balance Per Books 12/31/94	(7) Utility Adjustments	(8) Adjusted Balance 12/31/94	(9) 1994 AVERAGE BALANCE Balance Per Books	(10) Utility Adjustments	(11) Adjusted Utility Balance
1	**INTANGIBLE PLANT**										
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	95	0	0	0	95	0	95	95	0	95
4	339.1 Other Plant & Miscellaneous	53	0	0	0	53	0	53	53	0	53
5	**SOURCE OF SUPPLY & PUMPING**										
6	303.2 Land & Land Rights	1,017	0	0	0	1,017	0	1,017	1,017	0	1,017
7	304.2 Structures & Improvements	2,369	0	0	0	2,369	0	2,369	2,369	0	2,369
8	305.2 Collecting & Impounding reservoirs	6	0	0	0	6	0	6	6	0	6
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	9,064	0	0	0	9,064	0	9,064	9,064	0	9,064
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	14	0	0	0	14	0	14	14	0	14
13	310.2 Power Generation Equipment	2,372	0	0	0	2,372	0	2,372	2,372	0	2,372
14	311.2 Pumping Equipment	8,263	0	0	0	8,263	0	8,263	8,263	0	8,263
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**										
17	303.3 Land & Land Rights	1	0	0	0	1	0	1	1	0	1
18	304.3 Structures & Improvements	5,223	0	0	0	5,223	0	5,223	5,223	0	5,223
19	320.3 Water Treatment Equipment	6,568	1,076	0	1,076	7,644	0	7,644	7,106	0	7,106
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**										
23	303.4 Land & Land Rights	1	0	0	0	1	0	1	1	0	1
24	304.4 Structures & Improvements	1,528	0	0	0	1,528	0	1,528	1,528	0	1,528
25	330.4 Distribution Reservoirs	15,261	0	0	0	15,261	0	15,261	15,261	0	15,261
26	331.4 Transmission & Distribution	24,870	1,339	0	1,339	26,209	0	26,209	25,540	0	25,540
27	333.4 Services	2,538	274	0	274	2,812	0	2,812	2,675	0	2,675
28	334.4 Meters & Meter Installation	14,334	(566)	0	(566)	13,768	0	13,768	14,051	0	14,051
29	335.4 Hydrants	36	0	0	0	36	0	36	36	0	36
30	339.4 Other Plant & Miscellaneous	64	0	0	0	64	0	64	64	0	64
31	**GENERAL PLANT**										
32	303.5 Land & Land Rights	277	(0)	0	(0)	277	0	277	277	0	277
33	304.5 Structures & Improvements	2,273	195	(3)	193	2,466	0	2,466	2,369	0	2,369
34	340.5 Office Furniture & Equipment	1,327	180	(2)	178	1,504	0	1,504	1,416	0	1,416
35	340.51 Computer Equipment	2,362	1,381	(37)	1,344	3,706	0	3,706	3,034	0	3,034
36	341.5 Transportation Equipment	2,094	487	(327)	161	2,255	0	2,255	2,175	0	2,175
37	342.5 Stores Equipment	15	9	0	9	24	0	24	20	0	20
38	343.5 Tools, Shop & Garage Equipment	651	192	0	192	843	0	843	747	0	747
39	344.5 Laboratory Equipment	103	136	0	136	239	0	239	171	0	171
40	345.5 Power Operated Equipment	686	169	(19)	150	836	0	836	761	0	761
41	346.5 Communication Equipment	267	115	(1)	113	380	0	380	324	0	324
42	347.5 Miscellaneous Equipment	110	91	0	91	201	0	201	156	0	156
43	348.5 Other Tangible Plant	6	0	0	0	6	0	6	6	0	6
44	**INTANGIBLE PLANT**	148	0	0	0	148	0	148	148	0	148
45	**SUPPLY & PUMPING**	23,105	0	0	0	23,105	0	23,105	23,105	0	23,105
46	**WATER TREATMENT PLANT**	11,792	1,076	0	1,076	12,868	0	12,868	12,330	0	12,330
47	**TRANSMISSION & DISTRIBUTION**	58,632	1,047	0	1,047	59,679	0	59,679	59,156	0	59,156
48	**GENERAL PLANT**	10,170	2,955	(389)	2,567	12,737	0	12,737	11,456	0	11,456
49	**TOTAL PLANT IN SERVICE**	103,847	5,079	(389)	4,690	108,538	0	108,538	106,195	0	106,195
50	**LAND & LAND RIGHTS**	1,296	(0)	0	(0)	1,296	0	1,296	1,296	0	1,296
51	**TOTAL PIS LESS LAND**	102,552	5,079	(389)	4,690	107,242	0	107,242	104,899	0	104,899

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1994
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Bradford / Geneva Lake Estates
Docket No 950495-WS
Schedule Year Ended 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave [x] 13 Month Ave [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide month ending balances for PIS by account for each month of the test year, the ending balance for the prior year and the test year average balance

FPSC
Schedule: A-5 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/93	(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 12/31/94	(15) Net Additions	(16) Average Balance 1994
1	**INTANGIBLE PLANT**															
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	95	95	95	95	95	95	95	95	95	95	95	95	95	0	95
4	339.1 Other Plant & Miscellaneous	53	53	53	53	53	53	53	53	53	53	53	53	53	0	53
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	1,017	1,017	1,017	1,017	1,017	1,017	1,017	1,017	1,017	1,017	1,017	1,017	1,017	0	1,017
7	304.2 Structures & Improvements	2,369	2,369	2,369	2,369	2,369	2,369	2,369	2,369	2,369	2,369	2,369	2,369	2,369	0	2,369
8	305.2 Collecting & Impounding reservoirs	6	6	6	6	6	6	6	6	6	6	6	6	6	0	6
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	9,064	9,064	9,064	9,064	9,064	9,064	9,064	9,064	9,064	9,064	9,064	9,064	9,064	0	9,064
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	14	14	14	14	14	14	14	14	14	14	14	14	14	0	14
13	310.2 Power Generation Equipment	2,372	2,372	2,372	2,372	2,372	2,372	2,372	2,372	2,372	2,372	2,372	2,372	2,372	0	2,372
14	311.2 Pumping Equipment	8,263	8,263	8,263	8,263	8,263	8,263	8,263	8,263	8,263	8,263	8,263	8,263	8,263	0	8,263
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	1	1	1	1	1	1	1	1	1	1	1	1	1	0	1
18	304.3 Structures & Improvements	5,223	5,223	5,223	5,223	5,223	5,223	5,223	5,223	5,223	5,223	5,223	5,223	5,223	0	5,223
19	320.3 Water Treatment Equipment	6,568	6,568	6,568	6,568	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644	1,076	7,106
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	1	1	1	1	1	1	1	1	1	1	1	1	1	0	1
24	304.4 Structures & Improvements	1,528	1,528	1,528	1,528	1,528	1,528	1,528	1,528	1,528	1,528	1,528	1,528	1,528	0	1,528
25	330.4 Distribution Reservoirs	15,261	15,261	15,261	15,261	15,261	15,261	15,261	15,261	15,261	15,261	15,261	15,261	15,261	0	15,261
26	331.4 Transmission & Distribution	24,870	26,209	26,209	26,209	26,209	26,209	26,209	26,209	26,209	26,209	26,209	26,209	26,209	1,339	25,540
27	*333.4 Services*	*2,538*	*2,538*	*2,538*	*2,538*	*2,538*	*2,538*	*2,538*	*2,538*	*2,538*	*2,538*	*2,538*	*2,812*	*2,812*	*274*	*2,675*
28	334.4 Meters & Meter Installation	14,334	12,995	12,995	12,995	12,995	12,995	12,995	12,995	12,995	12,995	12,995	13,768	13,768	(566)	14,051
29	335.4 Hydrants	36	36	36	36	36	36	36	36	36	36	36	36	36	0	36
30	339.4 Other Plant & Miscellaneous	64	64	64	64	64	64	64	64	64	64	64	64	64	0	64
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	277	277	277	277	277	277	277	277	277	277	277	277	277	0	277
33	*304.5 Structures & Improvements*	*2,273*	*2,273*	*2,273*	*2,273*	*2,275*	*2,279*	*2,283*	*2,290*	*2,319*	*2,341*	*2,351*	*2,344*	*2,466*	*193*	*2,369*
34	340.5 Office Furniture & Equipment	1,327	1,327	1,327	1,327	1,329	1,332	1,336	1,343	1,369	1,389	1,399	1,393	1,504	178	1,416
35	340.51 Computer Equipment	2,362	2,362	2,362	2,357	2,372	2,400	2,426	2,490	2,678	2,830	2,901	2,856	3,706	1,344	3,034
36	341.5 Transportation Equipment	2,094	2,094	2,094	2,048	2,026	2,036	2,046	2,064	2,015	2,068	2,094	2,078	2,255	161	2,175
37	342.5 Stores Equipment	15	15	15	15	15	15	16	16	17	18	19	19	24	9	20
38	343.5 Tools, Shop & Garage Equipment	651	651	651	651	654	657	661	669	698	719	729	723	843	192	747
39	344.5 Laboratory Equipment	103	103	103	103	105	108	110	115	136	151	158	154	239	136	171
40	345.5 Power Operated Equipment	686	686	686	683	684	687	691	697	716	734	743	737	886	150	761
41	346.5 Communication Equipment	267	267	267	267	268	270	273	277	294	307	313	309	380	113	324
42	347.5 Miscellaneous Equipment	110	110	110	110	112	113	115	119	133	143	147	144	201	91	156
43	348.5 Other Tangible Plant	6	6	6	6	6	6	6	6	6	6	6	6	6	0	6
44	**INTANGIBLE PLANT**	148	148	148	148	148	148	148	148	148	148	148	148	148	0	148
45	**SUPPLY & PUMPING**	23,105	23,105	23,105	23,105	23,105	23,105	23,105	23,105	23,105	23,105	23,105	23,105	23,105	0	23,105
46	**WATER TREATMENT PLANT**	11,792	11,792	11,792	11,792	12,868	12,868	12,868	12,868	12,868	12,868	12,868	12,868	12,868	1,076	12,330
47	**TRANSMISSION & DISTRIBUTION**	58,632	58,632	58,632	58,632	58,632	58,632	58,632	58,632	58,632	58,632	58,632	59,679	59,679	1,047	59,156
48	**GENERAL PLANT**	10,170	10,170	10,170	10,115	10,121	10,181	10,241	10,352	10,657	10,983	11,136	11,039	12,737	2,567	11,456
49	**TOTAL PLANT IN SERVICE**	103,847	103,847	103,847	103,792	104,874	104,934	104,994	105,105	105,410	105,736	105,889	106,839	108,538	4,690	106,195
50	**LAND & LAND RIGHTS**	1,296	1,296	1,296	1,296	1,296	1,296	1,296	1,296	1,296	1,296	1,296	1,296	1,296	0	1,296
51	**TOTAL PIS LESS LAND**	102,552	102,552	102,552	102,496	103,579	103,638	103,698	103,809	104,115	104,440	104,594	105,544	107,242	4,690	104,899

5/29/95 2:42 PM A05W2.XLS

Note: May not cross foot due to rounding

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1994
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year net additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Net Additions	(15) Average Balance 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	1,076	0	0	0	0	0	0	0	0	1,076	538
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	1,339	0	0	0	0	0	0	0	0	0	0	0	1,339	670
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	1,339	670
28	334.4 Meters & Meter Installation	(1,339)	0	0	0	0	0	0	0	0	0	274	0	274	137
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	773	0	(566)	(283)
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	(0)	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)	0
33	304.5 Structures & Improvements	0	0	(0)	2	4	4	7	29	22	10	(6)	121	193	96
34	340.5 Office Furniture & Equipment	0	0	(0)	2	4	4	7	27	20	9	(6)	112	178	89
35	340.51 Computer Equipment	0	0	(5)	15	28	28	52	198	152	72	(45)	850	1,344	672
36	341.5 Transportation Equipment	0	0	(47)	(21)	10	10	18	(50)	54	25	(16)	178	161	80
37	342.5 Stores Equipment	0	0	0	0	0	0	0	1	1	0	(0)	6	9	5
38	343.5 Tools, Shop & Garage Equipment	0	0	0	3	4	4	7	29	21	10	(6)	120	192	96
39	344.5 Laboratory Equipment	0	0	0	2	3	3	5	21	15	7	(4)	85	136	68
40	345.5 Power Operated Equipment	0	0	(3)	1	3	3	6	19	19	9	(6)	98	150	75
41	346.5 Communication Equipment	0	0	(0)	1	2	2	4	17	13	6	(4)	71	113	57
42	347.5 Miscellaneous Equipment	0	0	0	1	2	2	3	14	10	5	(3)	57	91	45
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	1,076	0	0	0	0	0	0	0	0	1,076	538
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	1,047	0	1,047	524
48	**GENERAL PLANT**	0	0	(56)	5	60	60	111	305	326	153	(97)	1,698	2,567	1,283
49	**TOTAL NET ADDITIONS**	0	0	(56)	1,082	60	60	111	305	326	153	950	1,698	4,690	2,345
50	**LAND & LAND RIGHTS**	0	(0)	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)	0
51	**TOTAL PIS LESS LAND**	0	0	(56)	1,082	60	60	111	305	326	153	950	1,698	4,690	2,345

5/29/95 2:5[illegible] /3 XLS

Note: May not [illegible] due to rounding

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1994
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year gross additions for PIS by account for each month of the test year and the average

FPSC
Schedule: A-5 (W)
Page 4 of 7
Preparer: Kimball

Line No	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Gross Additions	(15) Ave. Gross Additions 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	1,076	0	0	0	0	0	0	0	0	1,076	538
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	1,339	0	0	0	0	0	0	0	0	0	0	0	1,339	670
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	274	0	274	137
28	334.4 Meters & Meter Installation	(1,339)	0	0	0	0	0	0	0	0	0	773	0	(566)	(283)
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	(0)	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)	0
33	304.5 Structures & Improvements	0	0	0	3	4	4	7	30	22	10	(6)	122	195	98
34	340.5 Office Furniture & Equipment	0	0	0	2	4	4	7	28	20	9	(6)	112	180	90
35	340.51 Computer Equipment	0	0	0	18	28	28	52	212	152	72	(45)	865	1,381	691
36	341.5 Transportation Equipment	0	0	0	6	10	10	18	75	54	25	(16)	305	487	244
37	342.5 Stores Equipment	0	0	0	0	0	0	0	1	1	0	(0)	6	9	5
38	343.5 Tools, Shop & Garage Equipment	0	0	0	3	4	4	7	29	21	10	(6)	120	192	96
39	344.5 Laboratory Equipment	0	0	0	2	3	3	5	21	15	7	(4)	85	136	68
40	345.5 Power Operated Equipment	0	0	0	2	3	3	6	26	19	9	(6)	106	169	85
41	346.5 Communication Equipment	0	0	0	2	2	2	4	18	13	6	(4)	72	115	57
42	347.5 Miscellaneous Equipment	0	0	0	1	2	2	3	14	10	5	(3)	57	91	45
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	1,076	0	0	0	0	0	0	0	0	1,076	538
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	1,047	0	1,047	524
48	**GENERAL PLANT**	0	0	0	39	60	60	111	453	326	153	(97)	1,850	2,955	1,479
49	**TOTAL GROSS ADDITIONS**	0	0	0	1,115	60	60	111	453	326	153	950	1,850	5,079	2,541
50	**LAND & LAND RIGHTS**	0	(0)	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)	0
51	**TOTAL PIS LESS LAND**	0	0	0	1,115	60	60	111	453	326	153	950	1,850	5,079	2,541

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1994
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year retirements for PIS by account for each month of the test year and the average

FPSC
Schedule: A-8 (R)
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) 1994 Total Retirements	(15) Average Retirements 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	1	0	0	0	1	3	1
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	1	0	0	0	1	2	1
35	340.51 Computer Equipment	0	0	5	3	0	0	0	14	0	0	0	14	37	16
36	341.5 Transportation Equipment	0	0	47	28	0	0	0	125	0	0	0	128	327	163
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	1	2	0	0	0	7	0	0	0	7	19	10
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	1	1
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	56	33	0	0	0	149	0	0	0	152	389	194
49	**TOTAL RETIREMENTS**	0	0	56	33	0	0	0	149	0	0	0	152	389	194
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	0	55	33	0	0	0	149	0	0	0	152	389	194

400

Note: May not ue to rounding

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1994
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year adjustments for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 6 of 7
Preparer: Kimball

Line No	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Total Adjustments	(15) Ave. Utility Adjustments 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1994
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the average balance for plant in service and the non-used and useful percentage and amount.

FPSC
Schedule: A-5 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(W)

Line No.	Account No. and Name	(2) Ave. Adjusted Utility Balance A-5 (W)(1 of 7)	(3) 1994 NON-USED & USEFUL Percentage F-Schedules	(4) 1994 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	0	0.00%	0
3	302.1 Franchises	95	0.00%	0
4	339.1 Other Plant & Miscellaneous	53	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	1,017	0.00%	0
7	304.2 Structures & Improvements	2,369	0.00%	0
8	305.2 Collecting & Impounding reservoirs	6	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	9,064	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	14	0.00%	0
13	310.2 Power Generation Equipment	2,372	0.00%	0
14	311.2 Pumping Equipment	8,263	0.00%	0
15	339.2 Other Plant & Miscellaneous	0	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	1	0.00%	0
18	304.3 Structures & Improvements	5,223	0.00%	0
19	320.3 Water Treatment Equipment	7,106	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	0	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	1	0.00%	0
24	304.4 Structures & Improvements	1,528	0.00%	0
25	330.4 Distribution Reservoirs	15,261	0.00%	0
26	331.4 Transmission & Distribution	25,540	35.56%	9,083
27	333.4 Services	2,675	0.00%	0
28	334.4 Meters & Meter Installation	14,051	0.00%	0
29	335.4 Hydrants	36	0.00%	0
30	339.4 Other Plant & Miscellaneous	64	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	277	0.00%	0
33	304.5 Structures & Improvements	2,369	0.00%	0
34	340.5 Office Furniture & Equipment	1,416	0.00%	0
35	340.51 Computer Equipment	3,034	0.00%	0
36	341.5 Transportation Equipment	2,175	0.00%	0
37	342.5 Stores Equipment	20	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	747	0.00%	0
39	344.5 Laboratory Equipment	171	0.00%	0
40	345.5 Power Operated Equipment	761	0.00%	0
41	346.5 Communication Equipment	324	0.00%	0
42	347.5 Miscellaneous Equipment	156	0.00%	0
43	348.5 Other Tangible Plant	6	0.00%	0
44	**INTANGIBLE PLANT**	148	0.00%	0
45	**SUPPLY & PUMPING**	23,105	0.00%	0
46	**WATER TREATMENT PLANT**	12,330	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	59,156	15.35%	9,083
48	**GENERAL PLANT**	11,456	0.00%	0
49	**TOTAL PLANT IN SERVICE**	106,195	8.55%	9,083
50	**LAND & LAND RIGHTS**	1,296	0.00%	0
51	**TOTAL PIS LESS LAND**	104,899	8.66%	9,083

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Note: May not cross foot due to rounding

SCHEDULE OF WATER NON-USED AND USEFUL PLANT - 1994
SUMMARY

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a summary of the items included in Non-Used and Useful Plant. Submit additional supporting schedules if necessary.

FPSC
Schedule: A-7 (W)
Page 1 of 1
Preparer: Kimball
Recap schedules: A-1(W)

Line No.	(1) Description	(2) AVERAGE 1994 - NON-USED & USEFUL Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	Supporting Schedules
1	Plant in Service	9,083	0	9,083	A-5 (W)
2	Land	0	0	0	A-5 (W)
3	Accumulated Depreciation	(2,386)	0	(2,386)	A-9 (W)
4	CIAC	0	0	0	A-12 (W)
5	Accumulated Amort. of CIAC	0	0	0	A-14 (W)
6	Advances for Construction	0	0	0	A-16 (W)
7	Other	0	0	0	A-20 (W)
8	**TOTAL WATER NON-USED & USEFUL**	6,697	0	6,697	

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-8 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water In Service Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8	**03/31/86 Balance Per Books**	3,915
9	Utility Adjustments to ordered balance (1)	0
10	1986 Additions	961
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	961
14	**12/31/86 Balance**	4,876
15		
16		
17	1987 Additions	1,622
18	1987 Retirements	123
19	1987 Adjustments	0
20	1987 Net Additions	1,499
21	**12/31/87 Balance**	6,376
22		
23		
24	1988 Additions	1,872
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	1,872
28	**12/31/88 Balance**	8,248
29		
30		
31	1989 Additions	2,058
32	1989 Retirements	331
33	1989 Adjustments	0
34	1989 Net Additions	1,727
35	**12/31/89 Balance**	9,975
36		
37		
38	1990 Additions	2,079
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	2,079
42	**12/31/90 Balance**	12,053

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

5/28/95 3:02 PM A08W1.XLS

Note: May not cross foot due to rounding

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-8 (W)
Page 2 of 2
Preparer: Kimball

Line No.	Description	(1)	(2) Water In Service Year-End Balances
1	**12/31/90 Balance**		12,053
2			
3			
4	1991 Additions		2,103
5	1991 Retirements		591
6	1991 Adjustments		0
7	1991 Net Additions		1,512
8	**12/31/91 Balance**		13,565
9			
10			
11	1992 Additions		2,097
12	1992 Retirements		3,182
13	1992 Adjustments		0
14	1992 Net Additions		(1,085)
15	**12/31/92 Balance**		12,480
16			
17			
18	1993 Additions		2,275
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	4,231
21	1993 Net Additions		6,507
22	**12/31/93 Balance**		18,986
23			
24			
25	1994 Additions		3,531
26	1994 Retirements		389
27	1994 Adjustments		0
28	1994 Net Additions		3,142
29	**12/31/94 Balance**		22,129
30			
31			
32	1995 Additions		
33	1995 Retirements		
34	1995 Adjustments		
35	1995 Net Additions		
36	**12/31/95 Balance**		
37			
38			
39	1996 Additions		
40	1996 Retirements		
41	1996 Adjustments		
42	1996 Net Additions		
43	**12/31/96 Balance**		

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1994
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation by account for the the prior year and the test year.

FPSC
Schedule: A-9 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

Line No.	(1) Account No. and Name	(2) 1994 ACCUMULATED DEPRECIATION Balance Per Books 12/31/93	(3) Net Additions	(4) Balance Per Books 12/31/94	(5) Utility Adjustments	(6) Adjusted Balance 12/31/94	(7) 1994 AVERAGE BALANCE Balance Per Books	(8) Utility Adjustments	(9) Adjusted Utility Balance
1	**INTANGIBLE PLANT**								
2	301.1 Organization	0	0	0	0	0	0	0	0
3	302.1 Franchises	17	2	19	0	19	18	0	18
4	339.1 Other Plant & Miscellaneous	7	1	8	0	8	8	0	8
5	**SOURCE OF SUPPLY & PUMPING**								
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	404	59	463	0	463	434	0	434
8	305.2 Collecting & Impounding reservoirs	1	0	1	0	1	1	0	1
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	2,610	227	2,837	0	2,837	2,724	0	2,724
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	2	0	2	0	2	2	0	2
13	310.2 Power Generation Equipment	149	59	208	0	208	179	0	179
14	311.2 Pumping Equipment	1,030	207	1,237	0	1,237	1,134	0	1,134
15	339.2 Other Plant & Miscellaneous	(1)	0	(1)	0	(1)	(1)	0	(1)
16	**WATER TREATMENT PLANT**								
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	788	131	919	0	919	854	0	854
19	320.3 Water Treatment Equipment	1,103	178	1,281	0	1,281	1,192	0	1,192
20	321.3 Permeators	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**								
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	282	38	320	0	320	301	0	301
25	330.4 Distribution Reservoirs	(2,213)	382	(1,831)	0	(1,831)	(2,022)	0	(2,022)
26	331.4 Transmission & Distribution	6,389	639	7,028	0	7,028	6,709	0	6,709
27	333.4 Services	413	67	480	0	480	447	0	447
28	334.4 Meters & Meter Installation	3,158	351	3,509	0	3,509	3,334	0	3,334
29	335.4 Hydrants	5	1	6	0	6	6	0	6
30	339.4 Other Plant & Miscellaneous	11	2	13	0	13	12	0	12
31	**GENERAL PLANT**								
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	503	56	559	0	559	531	0	531
34	340.5 Office Furniture & Equipment	584	92	676	0	676	630	0	630
35	340.51 Computer Equipment	765	469	1,235	0	1,235	1,000	0	1,000
36	341.5 Transportation Equipment	1,453	36	1,489	0	1,489	1,471	0	1,471
37	342.5 Stores Equipment	6	1	7	0	7	7	0	7
38	343.5 Tools, Shop & Garage Equipment	372	47	419	0	419	395	0	395
39	344.5 Laboratory Equipment	49	11	60	0	60	55	0	55
40	345.5 Power Operated Equipment	765	44	809	0	809	787	0	787
41	346.5 Communication Equipment	157	31	188	0	188	172	0	172
42	347.5 Miscellaneous Equipment	19	10	29	0	29	24	0	24
43	348.5 Other Tangible Plant	159	1	160	0	160	160	0	160
44	**INTANGIBLE PLANT**	24	3	27	0	27	26	0	26
45	**SUPPLY & PUMPING**	4,195	552	4,747	0	4,747	4,473	0	4,473
46	**WATER TREATMENT PLANT**	1,891	309	2,200	0	2,200	2,046	0	2,046
47	**TRANSMISSION & DISTRIBUTION**	8,045	1,480	9,525	0	9,525	8,787	0	8,787
48	**GENERAL PLANT**	4,831	798	5,630	0	5,630	5,232	0	5,232
49	**TOTAL ACCUMULATED DEPRECIATION**	18,986	3,142	22,129	0	22,129	20,564	0	20,564

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1994
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide month ending balances for Accumulated Depreciation by account for each month of the test year, the ending balance from the prior year and the test year average balance.

FPSC
Schedule: A-9 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/93	(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 12/31/94	(15) Net Additions	(16) Per Books Ave. Bal. 1994
1	**INTANGIBLE PLANT**															
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	17	17	17	17	17	17	19	19	19	19	19	19	19	2	18
4	339.1 Other Plant & Miscellaneous	7	7	7	7	7	7	8	8	8	8	8	8	8	1	8
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	404	409	414	419	424	429	433	438	443	448	453	458	463	59	434
8	305.2 Collecting & Impounding reservoirs	1	1	1	1	1	1	1	1	1	1	1	1	1	0	1
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	2,610	2,629	2,648	2,667	2,686	2,705	2,723	2,742	2,761	2,780	2,799	2,818	2,837	227	2,724
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	2	2	2	2	2	2	2	2	2	2	2	2	2	0	2
13	310.2 Power Generation Equipment	149	154	159	164	169	174	178	183	188	193	198	203	208	59	179
14	311.2 Pumping Equipment	1,030	1,047	1,064	1,081	1,098	1,115	1,135	1,152	1,169	1,186	1,203	1,220	1,237	207	1,134
15	339.2 Other Plant & Miscellaneous	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	0	(1)
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	788	799	810	821	832	843	853	864	875	886	897	908	919	131	854
19	320.3 Water Treatment Equipment	1,103	1,118	1,133	1,148	1,163	1,178	1,191	1,206	1,221	1,236	1,251	1,266	1,281	178	1,192
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	282	285	288	291	294	297	302	305	308	311	314	317	320	38	301
25	330.4 Distribution Reservoirs	(2,213)	(2,181)	(2,149)	(2,117)	(2,085)	(2,053)	(2,023)	(1,991)	(1,959)	(1,927)	(1,895)	(1,863)	(1,831)	382	(2,022)
26	331.4 Transmission & Distribution	6,389	6,442	6,495	6,548	6,601	6,654	6,710	6,763	6,816	6,869	6,922	6,975	7,028	639	6,709
27	333.4 Services	413	419	425	431	437	443	444	450	456	462	468	474	480	67	447
28	334.4 Meters & Meter Installation	3,156	3,167	3,216	3,245	3,274	3,303	3,335	3,364	3,393	3,422	3,451	3,480	3,509	351	3,334
29	335.4 Hydrants	5	5	5	5	5	5	6	6	6	6	6	6	6	1	6
30	339.4 Other Plant & Miscellaneous	11	11	11	11	11	11	13	13	13	13	13	13	13	2	12
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	503	508	513	517	522	527	531	536	540	545	550	555	559	56	531
34	340.5 Office Furniture & Equipment	584	592	600	607	615	623	629	637	644	652	660	668	676	92	630
35	340.51 Computer Equipment	765	807	849	886	925	967	1,011	1,053	1,081	1,123	1,165	1,207	1,235	469	1,000
36	341.5 Transportation Equipment	1,453	1,483	1,513	1,496	1,498	1,528	1,561	1,591	1,497	1,527	1,557	1,587	1,489	36	1,471
37	342.5 Stores Equipment	6	6	6	6	6	6	7	7	7	7	7	7	7	1	7
38	343.5 Tools, Shop & Garage Equipment	372	376	380	384	388	392	395	399	403	407	411	415	419	47	395
39	344.5 Laboratory Equipment	49	50	51	52	53	54	54	55	56	57	58	59	60	11	55
40	345.5 Power Operated Equipment	765	770	775	777	781	788	794	799	797	802	807	812	809	44	787
41	346.5 Communication Equipment	157	160	163	166	169	172	171	174	176	179	182	185	188	31	172
42	347.5 Miscellaneous Equipment	19	20	21	22	23	24	23	24	25	26	27	28	29	10	24
43	348.5 Other Tangible Plant	159	159	159	159	159	159	160	160	160	160	160	160	160	1	160
44	**INTANGIBLE PLANT**	24	24	24	24	24	24	27	27	27	27	27	27	27	3	26
45	**SUPPLY & PUMPING**	4,195	4,241	4,287	4,333	4,379	4,425	4,471	4,517	4,583	4,609	4,655	4,701	4,747	552	4,473
46	**WATER TREATMENT PLANT**	1,891	1,917	1,943	1,969	1,995	2,021	2,044	2,070	2,096	2,122	2,148	2,174	2,200	309	2,046
47	**TRANSMISSION & DISTRIBUTION**	8,045	8,168	8,291	8,414	8,537	8,660	8,787	8,910	9,033	9,156	9,279	9,402	9,525	1,480	8,787
48	**GENERAL PLANT**	4,831	4,930	5,029	5,073	5,139	5,238	5,336	5,435	5,386	5,485	5,584	5,683	5,630	798	5,232
49	**TOTAL WATER ACCUM. DEPR.**	18,986	19,280	19,574	19,813	20,074	20,368	20,665	20,959	21,105	21,399	21,693	21,987	22,129	3,142	20,564

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1994
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of last year net additions for accumulated depreciation by account for each month of the last year and the average

FPSC
Schedule: A-9 ; W;
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Net Additions	(15) Average Net Additions 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	2	0	0	0	0	0	0	2	1
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	1	0	0	0	0	0	0	1	1
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	5	5	5	5	5	4	5	5	5	5	5	5	59	30
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	19	19	19	19	19	18	19	19	19	19	19	19	227	114
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	5	5	5	5	5	4	5	5	5	5	5	5	59	30
14	311.2 Pumping Equipment	17	17	17	17	17	20	17	17	17	17	17	17	207	104
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	11	11	11	11	11	10	11	11	11	11	11	11	131	66
19	320.3 Water Treatment Equipment	15	15	15	15	15	13	15	15	15	15	15	15	178	89
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	3	3	3	3	3	5	3	3	3	3	3	3	38	19
25	330.4 Distribution Reservoirs	32	32	32	32	32	30	32	32	32	32	32	32	382	191
26	331.4 Transmission & Distribution	53	53	53	53	53	58	53	53	53	53	53	53	639	320
27	333.4 Services	6	6	6	6	6	1	6	6	6	6	6	6	67	34
28	334.4 Meters & Meter Installation	29	29	29	29	29	32	29	29	29	29	29	29	351	176
29	335.4 Hydrants	0	0	0	0	0	1	0	0	0	0	0	0	1	1
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	2	0	0	0	0	0	0	2	1
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	5	5	5	5	5	4	5	4	5	5	5	4	56	28
34	340.5 Office Furniture & Equipment	8	8	8	8	8	6	8	7	8	8	8	7	92	46
35	340.51 Computer Equipment	42	42	37	39	42	44	42	28	42	42	42	28	469	235
36	341.5 Transportation Equipment	30	30	(17)	2	36	33	30	(95)	30	30	30	(98)	36	18
37	342.5 Stores Equipment	0	0	0	0	0	1	0	0	0	0	0	0	1	1
38	343.5 Tools, Shop & Garage Equipment	4	4	4	4	4	3	4	4	4	4	4	4	47	24
39	344.5 Laboratory Equipment	1	1	1	1	1	0	1	1	1	1	1	1	11	6
40	345.5 Power Operated Equipment	5	5	2	3	5	8	5	(2)	5	5	5	(2)	44	22
41	346.5 Communication Equipment	3	3	3	3	3	(1)	3	3	3	3	3	3	31	15
42	347.5 Miscellaneous Equipment	1	1	1	1	1	(1)	1	1	1	1	1	1	10	5
43	348.5 Other Tangible Plant	0	0	0	0	0	1	0	0	0	0	0	0	1	1
44	**INTANGIBLE PLANT**	0	0	0	0	0	3	0	0	0	0	0	0	3	2
45	**SUPPLY & PUMPING**	46	46	46	46	46	46	46	46	46	46	46	46	552	278
46	**WATER TREATMENT PLANT**	26	26	26	26	26	23	26	26	26	26	26	26	309	155
47	**TRANSMISSION & DISTRIBUTION**	123	123	123	123	123	127	123	123	123	123	123	123	1,480	742
48	**GENERAL PLANT**	99	99	43	66	99	98	99	(49)	99	99	99	(53)	798	401
49	**TOTAL NET ADDITIONS**	294	294	238	261	294	297	294	146	294	294	294	142	3,142	1,578

Note: May not ... due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1994
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year gross additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Gross Additions	(15) Average Gross Add. 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	2	0	0	0	0	0	0	2	1
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	1	0	0	0	0	0	0	1	1
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	5	5	5	5	5	4	5	5	5	5	5	5	59	30
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	19	19	19	19	19	18	19	19	19	19	19	19	227	114
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	5	5	5	5	5	4	5	5	5	5	5	5	59	30
14	311.2 Pumping Equipment	17	17	17	17	17	20	17	17	17	17	17	17	207	104
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	11	11	11	11	11	10	11	11	11	11	11	11	131	66
19	320.3 Water Treatment Equipment	15	15	15	15	15	13	15	15	15	15	15	15	178	89
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	3	3	3	3	3	5	3	3	3	3	3	3	36	19
25	330.4 Distribution Reservoirs	32	32	32	32	32	30	32	32	32	32	32	32	382	191
26	331.4 Transmission & Distribution	53	53	53	53	53	56	53	53	53	53	53	53	639	320
27	333.4 Services	6	6	6	6	6	1	6	6	6	6	6	6	67	34
28	334.4 Meters & Meter Installation	29	29	29	29	29	32	29	29	29	29	29	29	351	176
29	335.4 Hydrants	0	0	0	0	0	1	0	0	0	0	0	0	1	1
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	2	0	0	0	0	0	0	2	1
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	5	5	5	5	5	4	5	5	5	5	5	5	59	30
34	340.5 Office Furniture & Equipment	8	8	8	8	8	8	8	8	8	8	8	8	94	47
35	340.51 Computer Equipment	42	42	42	42	42	44	42	42	42	42	42	42	506	253
36	341.5 Transportation Equipment	30	30	30	30	30	33	30	30	30	30	30	30	363	182
37	342.5 Stores Equipment	0	0	0	0	0	1	0	0	0	0	0	0	1	1
38	343.5 Tools, Shop & Garage Equipment	4	4	4	4	4	3	4	4	4	4	4	4	47	24
39	344.5 Laboratory Equipment	1	1	1	1	1	0	1	1	1	1	1	1	11	6
40	345.5 Power Operated Equipment	5	5	5	5	5	8	5	5	5	5	5	5	63	32
41	346.5 Communication Equipment	3	3	3	3	3	(1)	3	3	3	3	3	3	32	16
42	347.5 Miscellaneous Equipment	1	1	1	1	1	(1)	1	1	1	1	1	1	10	5
43	348.5 Other Tangible Plant	0	0	0	0	0	1	0	0	0	0	0	0	1	1
44	**INTANGIBLE PLANT**	0	0	0	0	0	3	0	0	0	0	0	0	3	2
45	**SUPPLY & PUMPING**	46	46	46	46	46	46	46	46	46	46	46	46	552	278
46	**WATER TREATMENT PLANT**	26	26	26	26	26	23	26	26	26	26	26	26	309	155
47	**TRANSMISSION & DISTRIBUTION**	123	123	123	123	123	127	123	123	123	123	123	123	1,480	742
48	**GENERAL PLANT**	99	99	99	99	99	98	99	99	99	99	99	99	1,187	597
49	**TOTAL GROSS ADDITIONS**	294	294	294	294	294	297	294	294	294	294	294	294	3,531	1,774

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1994
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year retirements for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Total Retirements	(15) Average Retirements 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	1	0	0	0	1	3	1
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	1	0	0	0	1	2	1
35	340.51 Computer Equipment	0	0	5	3	0	0	0	14	0	0	0	14	37	18
36	341.5 Transportation Equipment	0	0	47	28	0	0	0	125	0	0	0	128	327	163
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	3	2	0	0	0	7	0	0	0	7	19	10
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	1	1
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	56	33	0	0	0	148	0	0	0	152	389	194
49	**TOTAL RETIREMENTS**	0	0	56	33	0	0	0	148	0	0	0	152	389	194

410

Note: May not ... due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1994
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: *Provide a schedule of test year adjustments for accumulated depreciation by account for each month of the test year and the average.*

FPSC
Schedule: A-9 (W)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Total Adjustments	(15) Ave. Utility Adjustments 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	*305.2 Collecting & Impounding reservoirs*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	*303.3 Land & Land Rights*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	*331.4 Transmission & Distribution*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	*340.51 Computer Equipment*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1994
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the average balance for accumulated depreciation and the non-used and useful percentage and amount.

FPSC
Schedule: A-9 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-9 (W)(1/7)	(3) 1994 NON-USED & USEFUL Percentage F-Schedules	(4) 1994 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	0	0.00%	0
3	302.1 Franchises	18	0.00%	0
4	339.1 Other Plant & Miscellaneous	8	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	0	0.00%	0
7	304.2 Structures & Improvements	434	0.00%	0
8	305.2 Collecting & Impounding reservoirs	1	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	2,724	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	2	0.00%	0
13	310.2 Power Generation Equipment	179	0.00%	0
14	311.2 Pumping Equipment	1,134	0.00%	0
15	339.2 Other Plant & Miscellaneous	(1)	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	0	0.00%	0
18	304.3 Structures & Improvements	854	0.00%	0
19	320.3 Water Treatment Equipment	1,192	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	0	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	301	0.00%	0
25	330.4 Distribution Reservoirs	(2,022)	0.00%	0
26	331.4 Transmission & Distribution	6,709	35.56%	2,386
27	333.4 Services	447	0.00%	0
28	334.4 Meters & Meter Installation	3,334	0.00%	0
29	335.4 Hydrants	6	0.00%	0
30	339.4 Other Plant & Miscellaneous	12	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	0	0.00%	0
33	304.5 Structures & Improvements	531	0.00%	0
34	340.5 Office Furniture & Equipment	630	0.00%	0
35	340.51 Computer Equipment	1,000	0.00%	0
36	341.5 Transportation Equipment	1,471	0.00%	0
37	342.5 Stores Equipment	7	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	395	0.00%	0
39	344.5 Laboratory Equipment	55	0.00%	0
40	345.5 Power Operated Equipment	787	0.00%	0
41	346.5 Communication Equipment	172	0.00%	0
42	347.5 Miscellaneous Equipment	24	0.00%	0
43	348.5 Other Tangible Plant	160	0.00%	0
44	**INTANGIBLE PLANT**	26	0.00%	0
45	**SUPPLY & PUMPING**	4,473	0.00%	0
46	**WATER TREATMENT PLANT**	2,046	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	8,787	27.15%	2,386
48	**GENERAL PLANT**	5,232	0.00%	0
49	**TOTAL**	20,564	11.60%	2,386

5/28/95 3:39 PM A09W7.XLS

Note: May not cross foot due to rounding

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-11 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water CIAC In Service Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	**1985 Net Additions**	0
7	**12/31/85 Balance**	0
8	**03/31/86 Balance Per Books**	9,150
9	Utility Adjustments to ordered balance (1)	0
10	1986 Additions	675
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	675
14	**12/31/86 Balance**	9,825
15		
16		
17	1987 Additions	450
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	450
21	**12/31/87 Balance**	10,275
22		
23		
24	1988 Additions	500
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	500
28	**12/31/88 Balance**	10,775
29		
30		
31	1989 Additions	450
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	450
35	**12/31/89 Balance**	11,225
36		
37		
38	1990 Additions	675
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	675
42	**12/31/90 Balance**	11,900

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-11 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water CIAC In Service Year-End Balances
1	**12/31/90 Balance**	11,900
2		
3		
4	1991 Additions	450
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	450
8	**12/31/91 Balance**	12,350
9		
10		
11	1992 Additions	1,500
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	1,500
15	**12/31/92 Balance**	13,850
16		
17		
18	1993 Additions	950
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	950
22	**12/31/93 Balance**	14,800
23		
24		
25	**1994 Additions**	500
26	**1994 Retirements**	0
27	**1994 Adjustments**	0
28	**1994 Net Additions**	500
29	**12/31/94 Balance**	15,300
30		
31		
32	**1995 Additions**	
33	**1995 Retirements**	
34	**1995 Adjustments**	
35	**1995 Net Additions**	
36	**12/31/95 Balance**	
37		
38		
39	**1996 Additions**	
40	**1996 Retirements**	
41	**1996 Adjustments**	
42	**1996 Net Additions**	
43	**12/31/96 Balance**	

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1994
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the beginning, ending and average balances of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-12 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1994 CONTRIBUTIONS IN AID OF CONSTRUCTION					1994 AVERAGE BALANCE			1994 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/93	Net Additions	Balance Per Books 12/31/94	Utility Adjustments	Adjusted Balance 12/31/94	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0.00%	0
2	Line/Main Extensions	450	0	450	0	450	450	0	450	0.00%	0
3	Meter Installation Fees	4,525	500	5,025	0	5,025	4,775	0	4,775	0.00%	0
4	Contributed Lines	0	0	0	0	0	0	0	0	15.35%	0
5	Cont. Prpty Other than Lines	9,825	0	9,825	0	9,825	9,825	0	9,825	0.00%	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0.00%	0
7	**TOTAL WATER CIAC**	14,800	500	15,300	0	15,300	15,050	0	15,050	0.00%	0
8	**FPSC MARGIN RESERVE - CIAC**				0	0	0	0	0		

Column:
(10) from Schedule A-5 (page 7 of 7)

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION -1994
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-12 (W)
Page 2 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Balance Per Books 12/31/93	(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 12/31/94	(15) Net Additions	(16) Average Balance 1994
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	450	450	450	450	450	450	450	450	450	450	450	450	450	0	450
3	Meter Installation Fees	4,525	4,525	4,800	5,025	5,025	5,025	5,025	5,025	5,025	5,025	5,025	5,025	5,025	500	4,775
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	9,825	9,825	9,825	9,825	9,825	9,825	9,825	9,825	9,825	9,825	9,825	9,825	9,825	0	9,825
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL WATER CIAC**	14,800	14,800	15,075	15,300	15,300	15,300	15,300	15,300	15,300	15,300	15,300	15,300	15,300	500	15,050

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1994
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year net additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Additions	(15) Average Net Add. 1994
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	275	225	0	0	0	0	0	0	0	0	0	500	250
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL NET ADDITIONS**	0	275	225	0	0	0	0	0	0	0	0	0	500	250

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1994
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year gross additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Gross Additions	(15) Ave Gross Additions 1994
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	275	225	0	0	0	0	0	0	0	0	0	500	250
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL GROSS ADDITIONS**	0	275	225	0	0	0	0	0	0	0	0	0	500	250

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1994
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year retirements for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1994
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL RETIREMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1994
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year adjustments for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Adjustments	(15) Ave. Utility Adjustments 1994
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	**FPSC Margin Reserve - CIAC**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-13 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water CIAC In Service Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8	**03/31/86 Balance Per Books**	915
9	Utility Adjustments to ordered balance (1)	0
10	1986 Additions	134
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	134
14	**12/31/86 Balance**	1,049
15		
16		
17	1987 Additions	251
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	251
21	**12/31/87 Balance**	1,300
22		
23		
24	1988 Additions	263
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	263
28	**12/31/88 Balance**	1,563
29		
30		
31	1989 Additions	275
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	275
35	**12/31/89 Balance**	1,838
36		
37		
38	1990 Additions	289
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	289
42	**12/31/90 Balance**	2,127

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Bradford / Geneva Lakes Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-13 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water CIAC In Service Year-End Balances
1	**12/31/90 Balance**	2,127
2		
3		
4	1991 Additions	303
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	303
8	**12/31/91 Balance**	2,430
9		
10		
11	1992 Additions	328
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	328
15	**12/31/92 Balance**	2,758
16		
17		
18	1993 Additions	358
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	358
22	**12/31/93 Balance**	3,116
23		
24		
25	1994 Additions	376
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	376
29	**12/31/94 Balance**	3,492
30		
31		
32	1995 Additions	
33	1995 Retirements	
34	1995 Adjustments	
35	1995 Net Additions	
36	**12/31/95 Balance**	
37		
38		
39	1996 Additions	
40	1996 Retirements	
41	1996 Adjustments	
42	1996 Net Additions	
43	**12/31/96 Balance**	

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1994
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the beginning, ending and average balances of accumulated amortization of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-14 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W),A-7(W)

Line No.	(1) Classification	(2) 1994 ACCUMULATED AMORTIZATION OF CIAC Balance Per Books 12/31/93	(3) Net Additions	(4) Balance Per Books 12/31/94	(5) Utility Adjustments	(6) Adjusted Balance 12/31/94	(7) 1994 AVERAGE BALANCE Balance Per Books	(8) Utility Adjustments	(9) Adjusted Utility Balance	(10) 1994 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	73	11	84	0	84	79	0	79	0.00%	0
3	Meter Installation Fees	274	119	393	0	393	334	0	334	0.00%	0
4	Contributed Lines	0	0	0	0	0	0	0	0	27.15%	0
5	Cont. Prpty Other than Lines	2,769	246	3,015	0	3,015	2,892	0	2,892	0.00%	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0.00%	0
7	**TOTAL ACCUM. AMORT. WATER CIAC**	3,116	376	3,492	0	3,492	3,305	0	3,305	0.00%	0

Column:
(10) from Schedule A-9 (page 7 of 7)

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1994
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the accumulated amortization of CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-14 (W)
Page 2 of 6
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Classification	Balance Per Books 12/31/93	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Balance Per Books 12/31/94	Net Additions	Ave. Utility Balance 1994
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	73	74	75	76	77	78	78	79	80	81	82	83	84	11	79
3	Meter Installation Fees	274	284	294	304	314	324	333	343	353	363	373	383	393	119	334
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	2,769	2,790	2,811	2,832	2,853	2,874	2,889	2,910	2,931	2,952	2,973	2,994	3,015	246	2,892
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL ACC. AMORT. CIAC**	3,116	3,148	3,180	3,212	3,244	3,276	3,300	3,332	3,364	3,396	3,428	3,460	3,492	376	3,305

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1994
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year net additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Net Additions	(15) Average Net Add. 1994
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	1	1	1	1	1	0	1	1	1	1	1	1	11	6
3	Meter Installation Fees	10	10	10	10	10	9	10	10	10	10	10	10	119	60
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	21	21	21	21	21	15	21	21	21	21	21	21	246	123
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL NET ADDITIONS**	32	32	32	32	32	24	32	32	32	32	32	32	376	189

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1994
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year gross additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Gross Additions	(15) Average Gross Add. 1994
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	1	1	1	1	1	0	1	1	1	1	1	1	11	6
3	Meter Installation Fees	10	10	10	10	10	9	10	10	10	10	10	10	119	60
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	21	21	21	21	21	15	21	21	21	21	21	21	246	123
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL GROSS ADDITIONS**	32	32	32	32	32	24	32	32	32	32	32	32	376	189

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1994
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year retirements of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1994
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL RETIREMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1994
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year adjustments to accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Adjustments	(15) Ave. Utility Adjustments 1994
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -1994
CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

FPSC
Schedule: A-15 (W), (S)
Page 1 of 2
Preparer: Kimball
Supporting Schedules: D-1 (W), (S)

See Schedule A-15 for 1996.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1994
SUMMARY

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

FPSC
Schedule: A-15 (W),(S)
Page 2 of 2
Preparer: Kimball

See Schedule A-15 for 1996.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-16 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W)
A-7(W)

Line No.	(1) Description	(2) Water Advances For Construction Year-end Balances
1	**12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93**	0
2	Utility Adjustments to Beginning Balance	0
3	**Restated Balance 12/31/91**	0
4	1992 Additions	0
5	1992 Adjustments	0
6	**12/31/92 Balance**	0
7	1993 Additions	0
8	1993 Adjustments	0
9	**12/31/93 Balance**	0
10	1994 Additions	0
11	1994 Adjustments	0
12	**12/31/94 Balance**	0
13	1995 Additions	
14	1995 Adjustments	
15	**12/31/95 Balance**	
16	1996 Additions	
17	1996 Adjustments	
18	**12/31/96 Balance**	

AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

19	Beginning Balance 12/31/93	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 12/31/94	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 WATER WORKING CAPITAL ALLOWANCE CALCULATION - 1994

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O & M expenses multiplied by the working capital percent.

FPSC
Schedule: A-17 (W)
Page 1 of 1
Preparer: Vierima
Recap schedules: A-1(W)

(1)		(2)	(3)	(4)	(5)
		1994 WORKING CAPITAL ALLOWANCE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Total Operation and Maintenance Expenses	17,404	0	17,404	B-1(W)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	2,176	0	2,176	

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1994

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] 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-18 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/93	(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 12/31/94	(15) Test Year Simple Average Balance
1	Utility Plant in Service	316,648,990	316,550,439	316,502,098	315,677,998	316,178,839	315,659,105	317,355,463	325,607,701	327,711,608	329,410,408	331,285,615	329,835,198	309,070,115	312,859,553
2	Construction in Process	13,210,476	13,185,864	14,581,242	16,786,802	17,604,686	19,633,766	23,844,499	18,025,246	17,319,201	17,062,361	16,797,627	20,770,019	6,947,933	10,079,205
3															
4	**GROSS UTILITY PLANT**	329,859,466	329,736,303	331,083,340	332,464,800	333,783,525	335,292,871	341,199,962	343,632,947	345,030,809	346,472,769	348,083,242	350,605,217	316,018,048	322,938,758
5															
6	Less: Accumulated Deprec.	(71,529,279)	(72,445,554)	(73,361,971)	(74,181,697)	(75,091,916)	(75,969,520)	(76,890,931)	(77,770,280)	(78,426,589)	(79,345,674)	(80,263,254)	(81,196,522)	(73,806,379)	(72,667,829)
7															
8	**NET UTILITY PLANT**	258,330,187	257,290,749	257,721,369	258,283,103	258,691,609	259,323,351	264,309,031	265,862,667	266,604,220	267,127,095	267,819,988	269,408,695	242,211,669	250,270,929
9															
10	Acquisition Adjustment	(488,893)	(488,743)	(488,743)	(488,743)	(488,593)	(492,397)	(492,397)	(492,397)	(492,397)	(492,397)	(492,247)	(492,247)	(1,524,088)	(1,006,491)
11	Accumulated Amortization	18,909	17,965	17,020	16,075	15,130	14,185	13,240	12,295	11,350	10,405	9,461	8,516	209,672	114,291
12															
13	**INVESTMENT IN UTILITY PLANT**	257,860,203	256,819,971	257,249,646	257,810,435	258,218,146	258,845,139	263,829,874	265,382,565	266,123,173	266,645,103	267,337,202	268,924,964	240,897,253	249,378,729
14															
15	Land Held For Resale	481,839	481,839	481,838	481,839	481,839	481,839	481,839	481,839	481,839	481,838	481,790	481,790	481,790	481,815
16	Bonds Receivable	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,235,000
17	Investment in Gas Assets	1,508,140	1,492,759	1,487,426	1,493,850	1,490,917	1,485,062	1,479,524	1,471,350	1,468,619	1,464,966	1,457,937	1,455,881	1,480,589	1,494,365
18															
19	**TOTAL OTHER INVESTMENTS**	4,239,979	4,224,598	4,219,264	4,225,689	4,222,756	4,216,901	4,181,363	4,173,189	4,170,458	4,166,804	4,159,727	4,157,671	4,182,379	4,211,180
20															
21	Cash	2,030,622	(784,300)	(983,438)	731,685	873,936	1,436,966	1,805,171	1,504,532	1,309,263	935,372	1,961,916	157,829	897,997	1,464,310
22	Special Deposits	171,116	248,232	249,617	170,571	173,284	19,691	219,564	218,878	219,415	417,297	419,055	112,253	307,907	239,512
23	Restricted Cash	1,171,434	1,103,870	1,689,665	1,133,411	1,130,612	1,697,376	10,812,697	10,579,907	11,167,834	9,826,039	9,870,989	9,719,746	9,487,936	5,329,685
24	Utility Deposits	98,810	122,243	122,243	133,798	133,798	108,040	109,040	109,040	109,015	109,015	109,016	93,318	88,881	93,846
25	Working Funds	9,122	9,551	11,430	41,271	11,128	10,233	10,967	10,897	8,959	9,129	15,740	14,540	12,633	10,878
26	Temporary Cash Investments	9,182,259	10,370,941	8,850,638	6,696,435	6,555,903	7,218,908	4,530,899	2,549,181	786,317	1,293,653	1,802,986	1,257,749	8,000,000	8,591,130
27															
28	**TOTAL CASH**	12,663,363	11,070,537	9,940,155	8,907,171	8,878,661	10,491,214	17,488,338	14,972,435	13,600,803	12,590,505	14,179,702	11,355,435	18,795,354	15,729,361
29															

5/29/95 3:36 PM A18W1.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1994

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] 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-18 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/93	(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 12/31/94	(15) Test Year Simple Average Balance
33	Customer Accounts Receivable	3,213,090	3,494,057	3,207,320	3,314,006	3,970,870	3,764,683	3,629,114	3,293,921	3,088,193	3,466,653	3,161,762	3,577,165	3,842,823	3,527,957
34	Other Accounts Receivable	388,265	368,433	296,216	278,300	275,750	257,488	239,871	238,061	221,197	222,333	239,137	366,013	329,240	358,753
35	Allowance for Doubtful Accounts	(312,278)	(335,199)	(324,111)	(376,189)	(373,599)	(426,889)	(306,293)	(367,346)	(167,830)	(157,191)	(173,947)	(207,426)	(326,785)	(319,532)
36	Notes Receivable	38,500	38,500	26,000	0	0	0	0	0	0	0	0	0	0	19,250
37	Inventories	554,580	550,280	520,738	578,435	616,185	451,178	477,686	480,833	476,571	443,543	437,535	312,941	351,572	453,076
38	Prepaid Expenses	155,388	142,277	113,093	58,973	39,441	30,555	6,470	(62,854)	(62,368)	(128,246)	(20,507)	(4,335)	80,352	117,870
39	Accrued Interest Receivable	122,777	26,290	124,241	26,000	68,257	82,094	17,923	135,051	180,978	154,674	166,534	192,824	196,029	159,403
40	Unbilled Revenues	4,041,187	4,111,400	4,190,845	3,824,762	3,824,762	3,824,762	3,824,762	3,824,762	3,824,762	3,824,762	3,824,762	3,824,762	3,490,671	3,765,929
41	Misc Current Assets	57,506	63,492	64,407	72,493	83,763	85,199	87,045	90,472	105,543	105,719	107,958	177,804	179,933	118,720
42															
43	TOTAL CURRENT ASSETS	8,259,015	8,459,530	8,218,749	7,776,780	8,505,429	8,069,070	7,976,778	7,632,900	7,647,046	7,932,247	7,743,234	8,239,748	8,143,835	8,201,426
44															
45	Unamortized Debt Issue Cost	2,449,582	2,429,618	2,411,625	2,392,561	2,430,298	2,409,708	2,372,539	2,663,964	2,643,106	2,623,289	2,601,322	2,581,320	2,558,722	2,504,152
46	Extraordinary Abandonment	0	0	0	0	0	0	0	0	0	0	0	0	690,175	345,088
47	Regulatory Assets	1,873,583	1,874,644	2,269,983	2,302,964	2,304,053	2,305,150	2,306,248	2,307,895	2,308,993	2,309,947	2,310,600	2,311,252	2,486,413	2,180,998
48	Preliminary Survey and Investigations	1,739,974	1,568,973	1,577,390	1,645,154	1,657,654	1,665,811	1,745,020	886,569	962,083	979,900	983,595	1,030,985	774,158	1,257,066
49	Temporary Clearing Accounts	10,816	95,903	24,269	232,115	61,475	59,407	54,814	3,396	15,900	22,225	15,692	(44,039)	(7,890)	1,463
50	Clearing Accounts	0	15,617	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	2,344,927	2,323,844	2,343,366	2,300,959	2,417,645	2,432,235	2,456,176	2,482,771	2,466,100	2,298,561	2,256,810	2,192,786	1,963,777	2,154,352
52	Other Deferred Debits	1,954,057	2,124,802	2,095,278	2,100,385	2,149,913	2,249,074	4,800,685	4,754,208	4,779,990	4,862,802	4,823,629	4,889,840	5,707,993	3,831,025
53	Deferred Federal Income Taxes	12,699,029	12,699,029	13,603,994	13,567,089	13,567,089	13,567,089	13,567,089	13,567,089	13,567,089	13,567,089	13,567,089	13,567,089	14,013,106	13,356,068
54	Deferred State Income Taxes	3,390,497	3,390,497	3,695,894	3,695,092	3,695,092	3,695,092	3,695,092	3,695,092	3,695,092	3,695,092	3,695,092	3,695,092	3,719,605	3,555,051
55															
56	TOTAL DEFERRED ASSETS	26,462,465	26,522,927	28,021,799	28,236,319	28,283,219	28,383,566	31,297,663	30,360,984	30,438,353	30,358,905	30,253,829	30,224,334	31,908,059	29,185,263
57															
58	TOTAL ASSETS	309,485,025	307,097,563	307,649,613	306,956,394	308,108,211	310,005,890	324,774,016	322,522,073	321,979,833	321,693,564	323,673,694	322,902,152	303,926,880	306,705,959

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1994

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] 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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	EQUITY CAPITAL AND LIABILITIES	Beginning Balance 12/31/93	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Ending Balance 12/31/94	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	4,673,713	5,241,498	5,696,670	5,471,535	5,792,871	5,995,585	6,267,379	6,224,757	6,118,079	5,918,118	5,587,771	5,450,340	5,344,894	5,009,304
4															
5	TOTAL STOCKHOLDERS EQUITY	77,506,118	78,073,903	78,529,075	78,303,940	78,625,276	78,827,990	79,099,784	79,057,162	78,950,484	78,750,523	78,420,176	78,282,745	78,177,299	77,841,709
6															
7	Bonds Payable	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	0	0	7,500,000
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	70,220,738	70,219,542	70,217,832	70,056,557	70,039,527	70,037,294	81,977,312	81,975,479	80,972,244	80,947,589	80,943,694	97,462,761	80,814,090	75,517,414
10															
11	TOTAL LONG TERM DEBT	109,416,988	109,415,792	109,414,082	109,252,807	109,235,777	109,233,544	121,173,562	121,171,729	120,168,494	120,143,849	120,139,944	121,659,011	105,010,340	107,213,664
12															
13	TOTAL CAPITALIZATION	186,923,106	187,489,695	187,943,157	187,556,747	187,861,053	188,061,534	200,273,346	200,228,891	199,118,978	198,894,372	198,560,120	199,941,756	183,187,639	185,055,373
14															
15	Accounts Payable	4,514,298	223,076	923,895	1,672,731	912,065	982,503	1,656,388	799,684	1,253,706	304,633	1,363,798	1,837,935	3,519,486	4,016,893
16	Accounts Payable-Other	507,974	514,083	495,052	546,107	547,613	548,295	581,618	587,716	512,971	535,902	504,520	459,720	451,791	479,884
17	Current Portion of Debt	1,160,000	1,160,000	1,160,000	1,160,000	1,175,000	1,175,000	1,953,943	1,953,943	1,953,943	1,953,943	1,955,570	1,957,207	2,021,538	1,590,770
18	Accounts Payable-Affiliates	882,365	1,257,082	45,860	(287,371)	(131,324)	(11,142)	110,534	140,145	(825,338)	(405,713)	(230,057)	(15,400)	1,734,406	1,306,386
19	Customer Deposits	1,773,755	1,782,646	1,809,402	1,777,911	1,790,942	1,812,292	1,837,236	1,851,111	1,864,998	1,871,473	1,880,107	1,887,130	1,697,573	1,735,714
20	Accrued Taxes Payable	3,426,244	4,842,844	5,888,811	3,896,217	4,516,669	4,877,738	5,344,103	7,188,813	6,224,344	6,360,781	6,509,303	3,525,188	3,255,004	3,340,624
21	Accrued Interest-Debt	1,427,135	899,748	374,873	1,151,064	1,727,244	2,308,175	2,291,738	574,134	1,134,171	1,140,706	1,707,889	1,360,256	1,760,712	1,593,924
22	Other Accrued Interest	55,945	56,982	58,363	59,681	61,571	63,987	62,308	58,766	56,606	55,681	56,409	55,044	50,275	53,110
23	Notes Payable	36,258	35,543	34,837	34,053	33,186	32,454	31,784	31,108	30,426	29,739	29,040	28,440	27,730	31,994
24	Accrued Liabilities	576,384	749,268	745,760	789,140	825,981	917,427	1,072,219	752,015	846,637	976,426	1,176,109	1,401,606	995,475	785,930
25															
26	TOTAL CURRENT LIABILITIES	14,360,358	11,521,272	11,536,853	10,799,533	11,458,947	12,704,729	14,941,871	13,937,435	13,052,464	12,823,571	14,952,688	12,497,126	15,514,090	14,937,229
27															

5/29/95 3:36 PM A19W1.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1994

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] 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 2 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/93	(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 12/31/94	(15) Test Year Simple Average Balance
28	Advances For Construction	3,255,918	3,255,918	3,343,983	3,241,182	3,256,725	3,420,295	3,495,361	3,570,419	3,536,609	3,536,609	3,589,843	3,679,138	4,238,230	3,747,074
29	Deferred Revenues	1,132,230	1,054,052	0	422	434	(2,093)	(2,093)	(2,088)	(2,092)	(2,063)	(2,138)	9,387	23,044	577,637
30	Other Deferred Credits	1,464,135	1,532,727	1,481,362	2,257,522	2,259,071	2,261,884	2,335,844	2,452,487	2,591,650	2,685,773	2,795,638	2,768,846	2,334,736	1,899,436
31	Regulatory Liabilities	2,007,626	2,007,626	2,402,746	2,397,122	2,397,122	2,397,122	2,397,122	2,397,122	2,397,122	2,397,122	2,397,122	2,397,122	2,599,125	2,303,376
32	Pension And Benefits Reserves	115,066	(22,711)	13,023	(189,285)	(193,772)	(158,038)	(148,269)	(196,429)	(160,696)	(126,547)	(176,307)	(179,874)	(341,716)	(113,315)
33	Other Accrued Reserves	0	0	0	0	0	0	0	40,000	80,000	120,000	160,000	200,000	0	0
34	Contributions in Aid Construction	109,005,061	109,237,649	109,489,963	109,690,986	109,892,189	110,179,678	110,450,095	110,730,838	110,936,063	111,202,293	111,458,634	111,998,236	98,794,911	103,899,986
35	Accumulated Amortization	(22,342,371)	(22,615,878)	(22,889,385)	(23,162,892)	(23,436,399)	(23,709,906)	(23,983,413)	(24,256,920)	(24,530,427)	(24,803,934)	(25,076,468)	(25,349,976)	(23,786,886)	(23,064,629)
36	Deferred Investment Tax Credit	1,095,418	1,092,277	1,090,997	1,087,856	1,084,716	1,081,576	1,078,436	1,075,296	1,072,156	1,069,015	1,065,875	1,062,735	1,404,513	1,249,966
37	Deferred Taxes-AFUDC	715,075	715,075	712,815	732,416	732,416	732,416	732,417	732,416	732,416	732,416	732,416	732,416	732,191	723,833
38	Deferred Income Taxes	11,753,383	11,829,861	12,524,099	12,544,773	12,795,709	13,016,493	13,203,299	11,812,606	13,155,570	13,164,957	13,216,271	13,144,240	19,227,003	15,490,193
39															
40	TOTAL DEFERRED CREDITS	108,201,561	108,086,596	108,169,603	108,600,114	108,788,211	109,239,627	109,558,799	108,355,747	109,808,391	109,975,621	110,160,886	110,463,270	105,225,151	106,713,357
41															
42	TOTAL CAPITAL AND LIABILITIES	309,485,025	307,097,563	307,649,613	306,956,394	308,108,211	310,005,890	324,774,016	322,522,073	321,979,833	321,693,564	323,673,694	322,902,152	303,926,880	306,705,959

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1994
ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the annual balance of Acquisition Adjustments, and the Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedule: A-1 (W),A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)
	ACQUISITION ADJUSTMENTS BALANCE			**ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS**		
Line No.	Description	Amount	Average Balance (1)	Description	Annual Expense & Balance	Average Balance (1)
	03/31/86 Balance Per Books			03/31/86 Balance Per Books	0	
1		0				
2	Adjustments	0		Adjustments	0	
3	12/31/91 Adjusted Balance	0		12/31/91 Adjusted Balance	0	
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	0	**12/31/94 BALANCE**	0	0
10				1995 Amortization Expense		
11	12/31/95 BALANCE			12/31/95 BALANCE		
12				1996 Amortization Expense		
13	12/31/96 BALANCE			12/31/96 BALANCE		

Note: (1) Acquisition Adjustment simple average and 13-month average balances are the same as year-end balances for the test period. Year-end balances remain unchanged from those originally ordered. The acquisition adjustment balance is amortized straight-line; therefore, the annual amortization expense remains constant each year.

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION

	(1)	(2)	(3) Supporting Schedules	(4) Recap Schedules
	ACQUISITION ADJUSTMENTS:	1994		
14	Average Balance	0	Above	
15	Composite Non-Used & Useful Plant in Service - %	8.55%	A-5 (W)	
16	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	0	Above	
18	Composite Non-Used & Useful Accumulated Depreciation - %	11.60%	A-9 (W)	
19	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
20	**NET NON-USED AND USEFUL AMOUNT**	0		A-7 (W)

SCHEDULE OF OTHER - WATER - 1994
DEFERRED DEBITS

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [

Explanation: Provide the calculation of average balances for deferred debits for the test year.

Schedule: A-21 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W),

(1)		(2)	(3)	(4)	(5)
		TOTAL DEFERRED DEBITS			
Line No.	Description	ADDITIONS	MONTHLY AMORTIZATION	UNAMORTIZED BALANCE	Recap Schedule
1	**DEFERRED DEBITS**				
3	**12/31/93 Balance**			0	
4	Jan	0	0	0	
5	Feb	0	0	0	
6	Mar	0	0	0	
7	Apr	0	0	0	
8	May	0	0	0	
9	Jun	0	0	0	
10	Jul	0	0	0	
11	Aug	0	0	0	
12	Sep	0	0	0	
13	Oct	0	0	0	
14	Nov	0	0	0	
15	12/31/94 Balance	0	0	0	
16					
17	**Total Amortization Expense 12/31/94**		0		B-1 (W)
18	**Average Rate Base Balance 12/31/94**			0	A-1 (W)

SCHEDULE OF WATER NET OPERATING INCOME - 1994
PRESENT AND REQUESTED

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)

Preparer: Kimball
Supporting Schedule: B-3(W)

(1)		(2)	(3)	(4)	(5)		(6)	(7)	(8)
		1994 PRESENT OPERATING INCOME			1994 REQUESTED OPERATING INCOME				
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase		Requested Income	Requested Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES:**								
2	Water Sales	22,362	7,069	29,431	2,342		31,773	7.96%	B-4(W),B-3(W)
3	Other Revenue	495	0	495	0		495		B-4(W)
4	**TOTAL OPERATING REVENUES**	22,857	7,069	29,926	2,342		32,268		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	17,404	0	17,404	0		17,404		B-5(W)
7	Depreciation net of CIAC Amort	2,928	0	2,928	0		2,928		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W),A-21(W)
9	Taxes Other Than Income	3,190	188	3,378	105	(A)	3,483		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(1,800)	2,654	854	863	(B)	1,717		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	21,722	2,842	24,564	968		25,532		
12	***NET OPERATING INCOME***	1,135	4,227	5,362	1,374		6,736		
13	**RATE BASE**	68,391	0	68,391			68,391		A-1(W)
14	**RATE OF RETURN**	1.66%		7.84%			9.85%		D-1(W)

Notes:

(A) *Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.*
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1994
PRESENT AND REQUIRED

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

(1)		(2)	(3)	(4)	(5)		(6)	(7)	(8)
		1994 PRESENT OPERATING INCOME			1994 REQUIRED OPERATING INCOME				
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Required Revenue Increase		Required Income	Required Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES:**								
2	Water Sales	22,362	7,069	29,431	2,342		31,773	7.96%	B-4(W),B-3(W)
3	Other Revenue	495	0	495	0		495		B-4(W)
4	**TOTAL OPERATING REVENUES**	22,857	7,069	29,926	2,342		32,268		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	17,404	0	17,404	0		17,404		B-5(W)
7	Depreciation net of CIAC Amort	2,928	0	2,928	0		2,928		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	3,190	188	3,378	105	(A)	3,483		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(1,800)	2,654	854	863	(B)	1,717		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	21,722	2,842	24,564	968		25,532		
12	**NET OPERATING INCOME**	1,135	4,227	5,362	1,374		6,736		
13	**RATE BASE**	68,391	0	68,391			68,391		A-1(W)
14	**RATE OF RETURN**	1.66%		7.84%			9.85%		D-1(W)

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1994
REQUIRED AND REQUESTED

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of required and requested revenue adjustments for the test year.

FPSC
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

Line No.	(1) Description	(2) Required	(3) Requested	(4) Supporting Schedules	(5) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	11.19%	D-1(W)	
3	Rate of Return (%)	9.85%	9.85%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	68,391	68,391	A-1(W)	
6	Required / Requested Income (L3 x L5)	6,736	6,736		
7	Adjusted Income Under Present Rates	5,362	5,362	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	1,374	1,374		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	2,237	2,237		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	2,342	2,342		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	2,237	2,237		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	863	863		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	105	105		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	1,374	1,374		B-1(W)1/3,2//3

Notes:
(A) For interim period, the Required Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).
(B) See below calculation of Required Rate of Return for interim 1995.
(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.
(D) Requested Rate of Return is calculated using requested income divided by rate base.

1995 INTERIM REQUIRED RATE OF RETURN CALCULATION

Line No.	(1) Class of Capital	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
21	Long-Term Debt	57.79%	8.97%	5.18%
22	Customer Deposits	0.90%	5.92%	0.05%
23	Deferred ITC	0.67%	9.89%	0.07%
24	Short Term Debt	0.00%	0.00%	0.00%
25	Preferred Stock	0.00%	0.00%	0.00%
26	Common Equity	41.44%	11.19%	4.64%
27	Adjustment for Gas	(0.80%)	11.19%	(0.09%)
28	TOTAL	100.00%		9.85%

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1994

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line shown on the net operating income statement.

FPSC
Schedule: B-3(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Water	(3) Supporting Schedule
1	**A. REVENUES:**		B-4(W)
2	1. Difference between Booked & Annualized Revenues.	(7,069)	
3			
4	2.	0	
5			
6		(7,069)	
7	**B. OPERATION AND MAINTENANCE EXPENSE:**		B-5(W)
8	1.	0	
9			
10	2.	0	
11			
12	3.	0	
13			
14	4.	0	
15			
16	5.	0	
17			
18	6.	0	
19			
20	7.	0	
21			
22		0	
23	**C. DEPRECIATION NET OF AMORTIZATION OF CIAC:**		B-13(W)
24	1.	0	
25			
26	2.	0	
27			
28		0	
29	**D. AMORTIZATION:**		B-18(W), A-21(W)
30	1.	0	
31			
32	2.	0	
33			
34		0	
35	**E. TAXES OTHER THAN INCOME:**		B-15(W)
36	1. Calculate RAF impact due to difference between booked and annualized revenues.	318	
37			
38	2. N/A	0	
39			
40	3. Non Used and Useful Property Taxes	(130)	
41			
42		188	
43	**F. INCOME TAXES:**		B-16(W)
44	1. Calculate income tax impact as a result of the adjustments to per book income components.	2,654	
45			
46	2.	0	
47			
48		2,654	
49			
50			
51	**TOTAL WATER INCOME ADJUSTMENTS**	(4,227)	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING REVENUES - 1994
UNDER PRESENT RATES

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered or measured commercial and provide an explanation.

FPSC
Schedule: B-4(W)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-1(W)
B-3(W)

Line No.	Account No. and Description	1994 Revenues (Present) Per Books	Adjustments	Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0		
3	461.1 Metered - Residential	21,388		
4	461.2 Metered - Commercial	1,357		
5	461.3 Metered - Industrial	0		
6	461.4 Metered - Public Authority	0		
7	461.5 Metered - Multi-Family	405		
8	Subtotal Water Sales	23,151	6,280	29,431
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0		
11	462.2 Private Fire Protection	0		
12	464 Other Sales - Public Authorities	0		
13	465 Irrigation Customers	0		
14	466 Sales for Resale	0		
15	467 Interdepartmental Sales	0		
16	475 Unbilled Revenues	(789)		
17	Subtotal Other Water Sales	(789)	789	0
18	**TOTAL WATER SALES**	22,362	7,069	29,431
19	**OTHER WATER REVENUES:**			
20	470 Forfeited Discounts	0		0
21	471 Misc. service Revenues	495		495
22	472 Rents From Water Property	0		0
23	473 Interdepartmental Rents	0		0
24	474 Other Water Revenues	0		0
25	**TOTAL OTHER WATER REVENUES**	495	0	495
26	**TOTAL PRESENT WATER OPERATING REVENUES**	22,857	7,069	29,926

Note: Adjustment relates to Annualized Revenues and cannot be broken out by class of service.
An explanation of Adjustments is provided in the "E" Schedules.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
SUMMARY OF TOTAL O & M EXPENSES

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule that summarizes the total direct and allocated O & M expenses for the test year.

FPSC
Schedule: B-5(W)
Page 1 of 9
Preparer: Kimball
Recap Schedule: B-1(W)

Line No.	(1) Account No. and Name	(2) 1994 TOTAL O & M (.1 - .8) Per Books O & M	(3) Adjustments	(4) Adjusted O & M	(5) 1994 DIRECT O & M (.1 - .6) Per Books O & M	(6) Adjustments	(7) Adjusted O & M	(8) 1994 ALLOCATED CUST ACCTS (.7) Per Books O & M	(9) Adjustments	(10) Adjusted O & M	(11) 1994 ALLOCATED A & G (.8) Per Books O & M	(12) Adjustments	(13) Adjusted O & M
1	601 Salaries & Wages - Employees	8,657	0	8,657	5,371	0	5,371	966	0	966	2,320	0	2,320
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits (1)	2,077	0	2,077	1,289	0	1,289	232	0	232	556	0	556
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	1,662	0	1,662	1,620	0	1,620	4	0	4	38	0	38
6	616 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	1,064	0	1,064	1,064	0	1,064	0	0	0	0	0	0
8	620 Materials & Supplies	632	0	632	453	0	453	58	0	58	121	0	121
9	631 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632 Contractual Services - Acct.	100	0	100	0	0	0	0	0	0	100	0	100
11	633 Contractual Services - Legal	80	0	80	0	0	0	0	0	0	80	0	80
12	634 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	947	0	947	670	0	670	0	0	0	277	0	277
14	641 Rental of Real Building/Real Property	87	0	87	0	0	0	8	0	8	78	0	78
15	642 Rental of Equipment	6	0	6	0	0	0	0	0	0	5	0	5
16	650 Transportation Expense	713	0	713	660	0	660	24	0	24	29	0	29
17	656 Insurance - Vehicle	66	0	66	0	0	0	0	0	0	66	0	66
18	657 Insurance - General Liability	151	0	151	0	0	0	0	0	0	151	0	151
19	658 Insurance - Workman's Comp (2)	154	0	154	96	0	96	17	0	17	41	0	41
20	659 Insurance - Other	14	0	14	0	0	0	0	0	0	14	0	14
21	660 Advertising Expense	16	0	16	0	0	0	0	0	0	16	0	16
22	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667 Reg. Comm. Exp. - Other	53	0	53	0	0	0	0	0	0	53	0	53
24	670 Bad Debt Expense	73	0	73	0	0	0	73	0	73	0	0	0
25	675 Miscellaneous Expenses	853	0	853	15	0	15	69	0	69	769	0	769
26	TOTAL WATER O & M EXPENSES	17,404	0	17,404	11,238	0	11,238	1,451	0	1,451	4,715	0	4,715

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
TOTAL O & M BY MONTH (6XX.1 - 6XX.8)

Company: SSU / Bradford / Geneva Lake Estates
Docket No.:
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 2 Of 9
Preparer: Kimball
Recap Schedule B-1(W)

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL O & M (.1 - .8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.8 Salaries & Wages - Employees	846	514	901	422	1,352	359	781	258	494	732	290	1,710	8,657	0	8,657
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8 Employee Pensions & Benefits (1)	203	123	216	102	324	86	187	62	119	176	70	410	2,077	0	2,077
4	610.1-.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.8 Purchased Power	119	98	4	315	195	225	119	104	4	264	115	100	1,662	0	1,662
6	616.1-.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.8 Chemicals	0	0	551	0	0	0	0	0	0	513	0	0	1,064	0	1,064
8	620.1-.8 Materials & Supplies	27	24	27	19	246	27	155	18	19	16	22	31	632	0	632
9	631.1-.8 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.8 Contractual Services - Acct.	8	8	8	8	8	9	9	9	10	8	8	8	100	0	100
11	633.1-.8 Contractual Services - Legal	6	6	7	6	6	7	7	7	8	7	6	6	80	0	80
12	634.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8 Contractual Services - Other	21	82	23	82	82	170	119	162	124	38	21	22	947	0	947
14	641.1-.8 Rental of Real Building/Real Property	7	7	7	7	7	8	8	7	8	7	7	8	87	0	87
15	642.1-.8 Rental of Equipment	0	0	0	0	0	0	0	0	1	0	0	0	6	0	6
16	650.1-.8 Transportation Expense	68	77	65	118	5	32	59	62	38	38	36	114	713	0	713
17	656.1-.8 Insurance - Vehicle	5	5	5	5	5	6	6	6	7	6	5	5	66	0	66
18	657.1-.8 Insurance - General Liability	12	12	12	12	12	13	13	14	15	13	11	12	151	0	151
19	658.1-.8 Insurance - Workman's Comp (2)	15	9	16	8	24	6	14	5	9	13	5	30	154	0	154
20	659.1-.8 Insurance - Other	1	1	1	1	1	1	1	1	1	1	1	1	14	0	14
21	660.1-.8 Advertising Expense	1	1	1	1	1	1	1	1	2	1	1	1	16	0	16
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.8 Reg. Comm. Exp. - Other	4	4	4	4	4	5	5	5	5	4	4	4	53	0	53
24	670.1-.8 Bad Debt Expense	5	4	7	6	7	7	6	0	5	6	7	12	73	0	73
25	675.1-.8 Miscellaneous Expenses	63	65	70	65	66	75	73	70	81	71	65	89	853	0	853
26	**TOTAL WATER O & M EXPENSES**	1,411	1,041	1,927	1,182	2,345	1,038	1,563	792	950	1,916	673	2,566	17,405	0	17,405

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF OPERATING AND MAINTENANCE EXPENSES - 1994
DIRECT EXPENSES BY MONTH (6XX.1 - 6XX.6)

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 3 Of 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL DIRECT O & M (.1 - .6) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.6 Salaries & Wages - Employees	603	272	617	165	1,082	57	493	45	199	453	24	1,361	5,371	0	5,371
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6 Employee Pensions & Benefits (1)	145	65	148	40	259	14	118	11	48	109	6	326	1,289	0	1,289
4	610.1-.6 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.6 Purchased Power	116	95	0	312	192	221	115	101	0	260	112	96	1,620	0	1,620
6	616.1-.6 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.6 Chemicals	0	0	551	0	0	0	0	0	0	513	0	0	1,064	0	1,064
8	620.1-.6 Materials & Supplies	14	11	12	5	231	11	139	7	3	1	7	12	453	0	453
9	631.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6 Contractual Services - Other	0	60	0	61	60	145	95	137	97	15	0	0	670	0	670
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.1-.6 Transportation Expense	64	73	60	114	1	27	54	59	34	34	32	108	660	0	660
17	656.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6 Insurance - Workman's Comp (2)	11	5	11	3	19	1	9	1	4	8	0	24	96	0	96
20	659.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	15	15	0	15
26	**TOTAL WATER DIRECT O & M EXPENSES**	953	581	1,399	700	1,844	476	1,023	361	385	1,393	181	1,942	11,238	0	11,238

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (6XX.7)

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 4 of 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.7 Salaries & Wages - Employees	65	58	92	77	90	96	85	2	66	83	90	162	966	0	966
2	603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7 Employee Pensions & Benefits (1)	16	14	22	19	21	23	20	0	16	20	21	39	232	0	232
4	610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	1	4	0	4
6	616.7 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7 Materials & Supplies	4	3	5	5	5	6	5	0	4	5	5	10	58	0	58
9	631.7 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7 Rental of Real Building/Real Property	1	1	1	1	1	1	1	0	1	1	1	1	8	0	8
15	642.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7 Transportation Expense	2	1	2	2	2	2	2	0	2	2	2	4	24	0	24
17	656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7 Insurance - Workman's Comp (2)	1	1	2	1	2	2	2	0	1	1	2	3	17	0	17
20	659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7 Bad Debt Expense	5	4	7	6	7	7	6	0	5	6	7	12	73	0	73
25	675.7 Miscellaneous Expenses	5	4	7	6	6	7	6	0	5	6	6	12	69	0	69
26	**TOTAL WATER ALLOCATED CUST ACCTS EXP.**	98	87	138	116	134	145	128	3	99	124	135	244	1,451	0	1,451

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
ALLOCATED A & G EXPENSES BY MONTH (6XX.8)

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 5 Of 9
Preparer: Kimbal

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED A & G EXPENSE (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.8 Salaries & Wages - Employees	177	184	192	180	180	205	203	211	229	196	176	187	2,320	0	2,320
2	603.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8 Employee Pensions & Benefits (1)	43	44	46	43	43	49	49	51	55	47	42	45	556	0	556
4	610.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8 Purchased Power	3	3	3	3	3	3	3	3	4	3	3	3	38	0	38
6	616.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8 Materials & Supplies	9	10	10	9	9	11	11	11	12	10	9	10	121	0	121
9	631.8 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.8 Contractual Services - Acct.	8	8	8	8	8	9	9	9	10	8	8	8	100	0	100
11	633.8 Contractual Services - Legal	6	6	7	6	6	7	7	7	8	7	6	6	80	0	80
12	634.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8 Contractual Services - Other	21	22	23	21	22	25	24	25	27	23	21	22	277	0	277
14	641.8 Rental of Real Building/Real Property	6	6	6	6	6	7	7	7	8	7	6	6	78	0	78
15	642.8 Rental of Equipment	0	0	0	0	0	0	0	0	1	0	0	0	5	0	5
16	650.8 Transportation Expense	2	2	2	2	2	3	3	3	3	2	2	2	29	0	29
17	656.8 Insurance - Vehicle	5	5	5	5	5	6	6	6	7	6	5	5	66	0	66
18	657.8 Insurance - General Liability	12	12	12	12	12	13	13	14	15	13	11	12	151	0	151
19	658.8 Insurance - Workman's Comp (2)	3	3	3	3	3	4	4	4	4	3	3	3	41	0	41
20	659.8 Insurance - Other	1	1	1	1	1	1	1	1	1	1	1	1	14	0	14
21	660.8 Advertising Expense	1	1	1	1	1	1	1	1	2	1	1	1	16	0	16
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.8 Reg. Comm. Exp. - Other	4	4	4	4	4	5	5	5	5	4	4	4	53	(0)	53
24	670.8 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8 Miscellaneous Expenses	59	61	64	60	60	68	67	70	76	65	58	62	769	0	769
26	TOTAL WATER ALLOCATED A & G EXPENSES	361	373	390	365	366	417	412	428	466	399	358	380	4,715	(0)	4,715

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
SUMMARY OF TOTAL UTILITY ADJUSTMENTS TO O & M (6XX.1 - 6XX.8)

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 6 of 9
Preparer: Kimball
Recap Schedule: B-3(W)

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							TOTAL UTILITY ADJUSTMENTS TO O&M EXPENSES							
Line No.	Account No.	and Name	Per Books O & M	Purchased Raw Water from Marco Island									Net Adjustments	Total Adjusted O & M
1	601.1-.8	Salaries & Wages - Employees	8,657	0	0	0	0	0	0	0	0	0	0	8,657
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8	Employee Pensions & Benefits (1)	2,077	0	0	0	0	0	0	0	0	0	0	2,077
4	610.1-.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.8	Purchased Power	1,662	0	0	0	0	0	0	0	0	0	0	1,662
6	616.1-.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.8	Chemicals	1,064	0	0	0	0	0	0	0	0	0	0	1,064
8	620.1-.8	Materials & Supplies	632	0	0	0	0	0	0	0	0	0	0	632
9	631.1-.8	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.8	Contractual Services - Acct.	100	0	0	0	0	0	0	0	0	0	0	100
11	633.1-.8	Contractual Services - Legal	80	0	0	0	0	0	0	0	0	0	0	80
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8	Contractual Services - Other	947	0	0	0	0	0	0	0	0	0	0	947
14	641.1-.8	Rental of Real Building/Real Property	87	0	0	0	0	0	0	0	0	0	0	87
15	642.1-.8	Rental of Equipment	6	0	0	0	0	0	0	0	0	0	0	6
16	650.1-.8	Transportation Expense	713	0	0	0	0	0	0	0	0	0	0	713
17	656.1-.8	Insurance - Vehicle	66	0	0	0	0	0	0	0	0	0	0	66
18	657.1-.8	Insurance - General Liability	151	0	0	0	0	0	0	0	0	0	0	151
19	658.1-.8	Insurance - Workman's Comp (2)	154	0	0	0	0	0	0	0	0	0	0	154
20	659.1-.8	Insurance - Other	14	0	0	0	0	0	0	0	0	0	0	14
21	660.1-.8	Advertising Expense	16	0	0	0	0	0	0	0	0	0	0	16
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.8	Reg. Comm. Exp. - Other	53	0	0	0	0	0	0	0	0	0	0	53
24	670.1-.8	Bad Debt Expense	73	0	0	0	0	0	0	0	0	0	0	73
25	675.1-.8	Miscellaneous Expenses	853	0	0	0	0	0	0	0	0	0	0	853
26	**TOTAL WATER O & M EXPENSES**		17,404	0	0	0	0	0	0	0	0	0	0	17,404

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (6XX.1 - 6XX.6)

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 7 0f 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES							
Line No.	Account No.	and Name	Per Books O & M	Purchased Raw Water from Marco Island									Net Adjustments	Total Adjusted O & M
1	601.1-.6	Salaries & Wages - Employees	5,371	0	0	0	0	0	0	0	0	0	0	5,371
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6	Employee Pensions & Benefits (1)	1,289	0	0	0	0	0	0	0	0	0	0	1,289
4	610.1-.6	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.6	Purchased Power	1,620	0	0	0	0	0	0	0	0	0	0	1,620
6	616.1-.6	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.6	Chemicals	1,064	0	0	0	0	0	0	0	0	0	0	1,064
8	620.1-.6	Materials & Supplies	453	0	0	0	0	0	0	0	0	0	0	453
9	631.1-.6	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6	Contractual Services - Other	670	0	0	0	0	0	0	0	0	0	0	670
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
16	650.1-.6	Transportation Expense	660	0	0	0	0	0	0	0	0	0	0	660
17	656.1-.6	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6	Insurance - Workman's Comp (2)	96	0	0	0	0	0	0	0	0	0	0	96
20	659.1-.6	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6	Miscellaneous Expenses	15	0	0	0	0	0	0	0	0	0	0	15
26	**TOTAL WATER DIRECT O & M EXPENSES**		11,238	0	0	0	0	0	0	0	0	0	0	11,238

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
UTILITY ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXPENSES (6XX.7)

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 8 0f 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				UTILITY ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXPENSES										
Line No.	Account No.	Account No. and Name	Per Books O & M										Net Adjustments	Total Adjusted O & M
1	601.7	Salaries & Wages - Employees	966	0	0	0	0	0	0	0	0	0	0	966
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7	*Employee Pensions & Benefits (1)*	232	0	0	0	0	0	0	0	0	0	0	232
4	610.7	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7	Purchased Power	4	0	0	0	0	0	0	0	0	0	0	4
6	616.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7	Materials & Supplies	58	0	0	0	0	0	0	0	0	0	0	58
9	631.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7	Rental of Real Building/Real Property	8	0	0	0	0	0	0	0	0	0	0	8
15	642.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7	Transportation Expense	24	0	0	0	0	0	0	0	0	0	0	24
17	656.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7	Insurance - Workman's Comp (2)	17	0	0	0	0	0	0	0	0	0	0	17
20	659.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7	Bad Debt Expense	73	0	0	0	0	0	0	0	0	0	0	73
25	675.7	Miscellaneous Expenses	69	0	0	0	0	0	0	0	0	0	0	69
26		**TOTAL WATER CUSTOMER ACCOUNT EXPENSES**	1,451	0	0	0	0	0	0	0	0	0	0	1,451

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
UTILITY ADJUSTMENTS TO ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 9 0f 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	601.8	Salaries & Wages - Employees	2,320	0	0	0	0	0	0	0	0	0	0	2,320
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits (1)	556	0	0	0	0	0	0	0	0	0	0	556
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	38	0	0	0	0	0	0	0	0	0	0	38
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	121	0	0	0	0	0	0	0	0	0	0	121
9	631.8	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.8	Contractual Services - Acct.	100	0	0	0	0	0	0	0	0	0	0	100
11	633.8	Contractual Services - Legal	80	0	0	0	0	0	0	0	0	0	0	80
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	277	0	0	0	0	0	0	0	0	0	0	277
14	641.8	Rental of Real Building/Real Property	78	0	0	0	0	0	0	0	0	0	0	78
15	642.8	Rental of Equipment	5	0	0	0	0	0	0	0	0	0	0	5
16	650.8	Transportation Expense	29	0	0	0	0	0	0	0	0	0	0	29
17	656.8	Insurance - Vehicle	66	0	0	0	0	0	0	0	0	0	0	66
18	657.8	Insurance - General Liability	151	0	0	0	0	0	0	0	0	0	0	151
19	658.8	Insurance - Workman's Comp (2)	41	0	0	0	0	0	0	0	0	0	0	41
20	659.8	Insurance - Other	14	0	0	0	0	0	0	0	0	0	0	14
21	660.8	Advertising Expense	16	0	0	0	0	0	0	0	0	0	0	16
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.8	Reg. Comm. Exp. - Other	53	0	0	0	0	0	0	0	0	0	0	53
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	769	0	0	0	0	0	0	0	0	0	0	769
26		**TOTAL WATER A & G EXPENSES**	4,715	0	0	0	0	0	0	0	0	0	0	4,715

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1994
SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 1 of 5
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	(1) Account No. and Name		(2) Prior Test Year Ended 12/31/89	(3) Historic Year Ended 12/31/94	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	(6) ((L30 + 1) X (2)) O & M Expense Guideline 12/31/94	(7) (3 - 6) 1994 Deviation From Guideline Amount	(8) (7 / 6) 1994 Deviation From Guideline %
1	601.1-.8	Salaries & Wages - Employees	6,127	8,657	2,530	41.30%	8,615	42	0.49%
2	603.1-.8	Salaries & Wages - Officers, Etc.	69	0	(69)	(100.00%)	97	(97)	(100.00%)
3	604.1-.8	Employee Pensions & Benefits (1)	391	2,077	1,686	431.13%	550	1,527	277.74%
4	610.1-.8	Purchased Water	0	0	0	0.00%	0	0	0.00%
5	615.1-.8	Purchased Power	2,308	1,662	(646)	(27.99%)	3,245	(1,583)	(48.78%)
6	616.1-.8	Fuel for Power Production	0	0	0	0.00%	0	0	0.00%
7	618.1-.8	Chemicals	1,887	1,064	(823)	(43.61%)	2,653	(1,589)	(59.90%)
8	620.1-.8	Materials & Supplies	654	632	(22)	(3.42%)	920	(288)	(31.31%)
9	631.1-.8	Contractual Services - Eng.	2	0	(2)	(100.00%)	3	(3)	(100.00%)
10	632.1-.8	Contractual Services - Acct.	134	100	(34)	(25.10%)	188	(88)	(46.73%)
11	633.1-.8	Contractual Services - Legal	20	80	60	297.81%	28	51	182.93%
12	634.1-.8	Contractual Services - Mgmt Fees	4	0	(4)	(100.00%)	6	(6)	(100.00%)
13	635.1-.8	Contractual Services - Other	677	947	270	39.90%	952	(5)	(0.50%)
14	641.1-.8	Rental of Real Building/Real Property	206	87	(119)	(57.94%)	290	(203)	(70.08%)
15	642.1-.8	Rental of Equipment	7	6	(1)	(21.06%)	10	(4)	(43.86%)
16	650.1-.8	Transportation Expense	871	713	(158)	(18.17%)	1,225	(512)	(41.80%)
17	656.1-.8	Insurance - Vehicle	127	66	(61)	(48.13%)	179	(113)	(63.11%)
18	657.1-.8	Insurance - General Liability	131	151	20	15.06%	184	(33)	(18.17%)
19	658.1-.8	Insurance - Workman's Comp	126	154	28	22.61%	177	(23)	(12.80%)
20	659.1-.8	Insurance - Other	42	14	(28)	(67.43%)	59	(45)	(76.84%)
21	660.1-.8	Advertising Expense	3	16	13	441.48%	4	12	285.10%
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	118	0	(118)	(100.00%)	166	(166)	(100.00%)
23	667.1-.8	Reg. Comm. Exp. - Other	0	53	53	100.00%	0	53	100.00%
24	670.1-.8	Bad Debt Expense	84	73	(11)	(12.67%)	118	(45)	(37.89%)
25	675.1-.8	Miscellaneous Expenses	1,432	853	(579)	(40.43%)	2,013	(1,160)	(57.63%)
26	**TOTAL WATER O & M EXPENSES**		15,420	17,404	1,984	12.87%	21,682	(4,278)	(19.73%)
27	**TOTAL (LESS ACCTS 666 & 667)**		15,302	17,351	2,049	13.39%			
28	**Average # of Customers**		74	87	13	17.57%			
29	**Consumer Price Index - U**		124.0	148.3	24.3	19.60%			
30	**COMPOUND MULTIPLIER**					40.61%			

[(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]

NOTES:
(1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1994
SUMMARY OF DIRECT EXPENSES (6XX.1 - 6xx.6)

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 2 of 5
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No. and Name	(1)	(2) Prior Test Year Ended 12/31/89	(3) Historic Year Ended 12/31/94	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	(6) ((L30 + 1) x (2)) O & M Expense Guideline 12/31/94	(7) (3 - 6) 1994 Deviation From Guideline Amount	(8) (7 / 6) 1994 Deviation From Guideline %
1	601.1-.6	Salaries & Wages - Employees	3,417	5,371	1,954	57.18%	4,805	566	11.78%
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0.00%
3	604.1-.6	Employee Pensions & Benefits (1)	0	1,289	1,289	100.00%	0	1,289	100.00%
4	610.1-.6	Purchased Water	0	0	0	0.00%	0	0	0.00%
5	615.1-.6	Purchased Power	2,177	1,620	(557)	(25.59%)	3,061	(1,441)	(47.08%)
6	616.1-.6	Fuel for Power Production	0	0	0	0.00%	0	0	0.00%
7	618.1-.6	Chemicals	1,887	1,064	(823)	(43.61%)	2,653	(1,589)	(59.89%)
8	620.1-.6	Materials & Supplies	647	453	(194)	(29.98%)	910	(457)	(50.22%)
9	631.1-.6	Contractual Services - Eng.	0	0	0	0.00%	0	0	0.00%
10	632.1-.6	Contractual Services - Acct.	0	0	0	0.00%	0	0	0.00%
11	633.1-.6	Contractual Services - Legal	0	0	0	0.00%	0	0	0.00%
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0.00%
13	635.1-.6	Contractual Services - Other	577	670	93	16.12%	811	(141)	(17.39%)
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%	0	0	0.00%
15	642.1-.6	Rental of Equipment	0	0	0	0.00%	0	0	0.00%
16	650.1-.6	Transportation Expense	850	660	(190)	(22.35%)	1,195	(535)	(44.77%)
17	656.1-.6	Insurance - Vehicle	0	0	0	0.00%	0	0	0.00%
18	657.1-.6	Insurance - General Liability	0	0	0	0.00%	0	0	0.00%
19	658.1-.6	Insurance - Workman's Comp	0	96	96	100.00%	0	96	100.00%
20	659.1-.6	Insurance - Other	0	0	0	0.00%	0	0	0.00%
21	660.1-.6	Advertising Expense	0	0	0	0.00%	0	0	0.00%
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	0	0	0.00%
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	0	0	0.00%
24	670.1-.6	Bad Debt Expense	0	0	0	0.00%	0	0	0.00%
25	675.1-.6	Miscellaneous Expenses	50	15	(35)	(70.00%)	70	(55)	(78.57%)
26	**TOTAL WATER O & M EXPENSES**		9,605	11,238	1,633	17.00%	13,505	(2,267)	(16.79%)
27	**TOTAL (LESS ACCTS 666 & 667)**		9,605	11,238	1,633	17.00%			
28	**Average # of Customers**		74	87	13	17.57%			
29	**Consumer Price Index - U**		124.0	148.3	24.3	19.60%			
30	**COMPOUND MULTIPLIER**					40.61%			

[(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]

NOTES:
(1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for 'Post-Retirement Benefits Other Than Pensions' from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1994
SUMMARY OF CUSTOMER ACCOUNTS EXPENSE (6XX.7)

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 3 of 5
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No. and Name	(1)	(2) Prior Test Year Ended 12/31/89	(3) Historic Year Ended 12/31/94	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	(6) ((L30 + 1) X (2)) O & M Expense Guideline 12/31/94	(7) (3 - 6) 1994 Deviation From Guideline Amount	(8) (7 / 6) 1994 Deviation From Guideline %
1	601.7	Salaries & Wages - Employees	1,346	966	(380)	(28.23%)	1,893	(927)	(48.97%)
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0.00%
3	604.7	Employee Pensions & Benefits (1)	0	232	232	100.00%	0	232	100.00%
4	610.7	Purchased Water	0	0	0	0.00%	0	0	0.00%
5	615.7	Purchased Power	0	4	4	100.00%	0	4	100.00%
6	616.7	Fuel for Power Production	0	0	0	0.00%	0	0	0.00%
7	618.7	Chemicals	0	0	0	0.00%	0	0	0.00%
8	620.7	Materials & Supplies	1	58	57	5700.00%	1	57	5700.00%
9	631.7	Contractual Services - Eng.	0	0	0	0.00%	0	0	0.00%
10	632.7	Contractual Services - Acct.	0	0	0	0.00%	0	0	0.00%
11	633.7	Contractual Services - Legal	0	0	0	0.00%	0	0	0.00%
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0.00%
13	635.7	Contractual Services - Other	0	0	0	0.00%	0	0	0.00%
14	641.7	Rental of Real Building/Real Property	0	8	8	100.00%	0	8	100.00%
15	642.7	Rental of Equipment	0	0	0	0.00%	0	0	0.00%
16	650.7	Transportation Expense	0	24	24	100.00%	0	24	100.00%
17	656.7	Insurance - Vehicle	0	0	0	0.00%	0	0	0.00%
18	657.7	Insurance - General Liability	0	0	0	0.00%	0	0	0.00%
19	658.7	Insurance - Workman's Comp	0	17	17	100.00%	0	17	100.00%
20	659.7	Insurance - Other	0	0	0	0.00%	0	0	0.00%
21	660.7	Advertising Expense	0	0	0	0.00%	0	0	0.00%
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	0	0	0.00%
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0.00%	0	0	0.00%
24	670.7	Bad Debt Expense	84	73	(11)	(13.10%)	118	(45)	(38.14%)
25	675.7	Miscellaneous Expenses	4	69	65	1625.00%	6	63	1050.00%
26	**TOTAL WATER O & M EXPENSES**		1,435	1,451	16	1.11%	2,018	(567)	(28.10%)
27	**TOTAL (LESS ACCTS 666 & 667)**		1,435	1,451	16	1.11%			
28	**Average # of Customers**		74	87	13	17.57%			
29	**Consumer Price Index - U**		124.0	148.3	24.3	19.60%			
30	**COMPOUND MULTIPLIER**					40.61%			

[(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]

NOTES:
(1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINES - 1994
SUMMARY OF ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 4 of 5
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No. and Name	(1)	(2) Prior Test Year Ended 12/31/89	(3) Historic Year Ended 12/31/94	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	(6) ((L30 + 1) X (2)) O & M Expense Guideline 12/31/94	(7) (3 - 6) 1994 Deviation From Guideline Amount	(8) (7 / 6) 1994 Deviation From Guideline %
1	601.8	Salaries & Wages - Employees	1,364	2,320	956	70.09%	1,918	402	20.96%
2	603.8	Salaries & Wages - Officers, Etc.	69	0	(69)	(100.00%)	97	(97)	(100.00%)
3	604.8	Employee Pensions & Benefits (1)	391	556	165	42.20%	550	6	1.09%
4	610.8	Purchased Water	0	0	0	0.00%	0	0	0.00%
5	615.8	Purchased Power	131	38	(93)	(70.99%)	184	(146)	(79.35%)
6	616.8	Fuel for Power Production	0	0	0	0.00%	0	0	0.00%
7	618.8	Chemicals	0	0	0	0.00%	0	0	0.00%
8	620.8	Materials & Supplies	6	121	115	1916.67%	8	113	1412.50%
9	631.8	Contractual Services - Eng.	2	0	(2)	(100.00%)	3	(3)	(100.00%)
10	632.8	Contractual Services - Acct.	134	100	(34)	(25.37%)	188	(88)	(46.81%)
11	633.8	Contractual Services - Legal	20	80	60	300.00%	28	52	185.71%
12	634.8	Contractual Services - Mgmt Fees	4	0	(4)	(100.00%)	6	(6)	(100.00%)
13	635.8	Contractual Services - Other	100	277	177	177.00%	141	136	96.45%
14	641.8	Rental of Real Building/Real Property	206	78	(128)	(62.14%)	290	(212)	(73.10%)
15	642.8	Rental of Equipment	7	5	(2)	(28.57%)	10	(5)	(50.00%)
16	650.8	Transportation Expense	21	29	8	38.10%	30	(1)	(3.33%)
17	656.8	Insurance - Vehicle	127	66	(61)	(48.03%)	179	(113)	(63.13%)
18	657.8	Insurance - General Liability	131	151	20	15.27%	184	(33)	(17.93%)
19	658.8	Insurance - Workman's Comp	126	41	(85)	(67.46%)	177	(136)	(76.84%)
20	659.8	Insurance - Other	42	14	(28)	(66.67%)	59	(45)	(76.27%)
21	660.8	Advertising Expense	3	16	13	433.33%	4	12	300.00%
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	118	0	(118)	(100.00%)	166	(166)	(100.00%)
23	667.8	Reg. Comm. Exp. - Other	0	53	53	100.00%	0	53	100.00%
24	670.8	Bad Debt Expense	0	0	0	0.00%	0	0	0.00%
25	675.8	Miscellaneous Expenses	1,378	769	(609)	(44.19%)	1,938	(1,169)	(60.32%)
26	**TOTAL WATER O & M EXPENSES**		4,380	4,715	334	7.63%	6,160	(1,446)	(23.47%)
27	**TOTAL (LESS ACCTS 666 & 667)**		4,262	4,662	399	9.36%			
28	**Average # of Customers**		74	87	13	17.57%			
29	**Consumer Price Index - U**		124.0	148.3	24.3	19.60%			
30	**COMPOUND MULTIPLIER**					40.61%			

[(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]

NOTES:
(1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1994
EXPLANATION OF DEVIATIONS FROM GUIDELINE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide an explanation of deviations as shown on previous pages.

FPSC
Schedule: B-7(W)
Page 5 of 5
Preparer: Bencini
Recap Schedule: B-7(W)1/5

Line No.	(1) Account No. and Name	(2) 1994 Deviation from Guideline Amount	(3) 1994 Deviation from Guideline %	(4) Explanation
1	601.1-.8 Salaries & Wages - Employees	42	0.49%	
2	603.1-.8 Salaries & Wages - Officers, Etc.	(97)	(100.00%)	
3	604.1-.8 Employee Pensions & Benefits	1,527	277.74%	
4	610.1-.8 Purchased Water	0	0.00%	
5	615.1-.8 Purchased Power	(1,583)	(48.78%)	
6	616.1-.8 Fuel for Power Production	0	0.00%	
7	618.1-.8 Chemicals	(1,589)	(59.90%)	
8	620.1-.8 Materials & Supplies	(288)	(31.31%)	
9	631.1-.8 Contractual Services - Eng.	(3)	(100.00%)	
10	632.1-.8 Contractual Services - Acct.	(88)	(46.73%)	
11	633.1-.8 Contractual Services - Legal	51	182.93%	
12	634.1-.8 Contractual Services - Mgmt Fees	(6)	(100.00%)	
13	635.1-.8 Contractual Services - Other	(5)	(0.50%)	(A detailed explanation of the deviations from the
14	641.1-.8 Rental of Real Building/Real Property	(203)	(70.08%)	1994 O & M Expense Guidelines is contained in Volume II)
15	642.1-.8 Rental of Equipment	(4)	(43.86%)	
16	650.1-.8 Transportation Expense	(512)	(41.80%)	
17	656.1-.8 Insurance - Vehicle	(113)	(63.11%)	
18	657.1-.8 Insurance - General Liability	(33)	(18.17%)	
19	658.1-.8 Insurance - Workman's Comp	(23)	(12.80%)	
20	659.1-.8 Insurance - Other	(45)	(76.84%)	
21	660.1-.8 Advertising Expense	12	285.10%	
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	(166)	(100.00%)	
23	667.1-.8 Reg. Comm. Exp. - Other	53	100.00%	
24	670.1-.8 Bad Debt Expense	(45)	(37.89%)	
25	675.1-.8 Miscellaneous Expenses	(1,160)	(57.63%)	
	TOTAL WATER O&M EXPENSE DEVIATION FROM GUIDELINE	(4,278)	(19.73%)	

5/30/95 10:52 AM B07W5.XLS

Note: May not cross foot due to rounding.

CONTRACTUAL SERVICES - 1994

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

FPSC
Schedule: B-9(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
1	**See Volume II for detailed support.**			

5/30/95 10:53 AM B09W.XLS

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1994

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

FPSC
Schedule: B-10(W)
Page 1 of 1
Preparer: Ludsen

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, *including support behind this determination.*

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	See Volume II, Allocation of 1994 Rate Case Expense for details.				
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)	(B)	
15	Amortization of Rate Case Expense:		Total		
16			*FPSC Filed*	*Water*	
17					
18	Prior Unamortized Rate Case Expense				
19	Charlotte	N/A	13,699		
20	Pine Ridge AFPI	N/A	2,651		
21	Marco Island	Docket No. 920655-WS	189,290		
22	Charlotte-Deep Creek	N/A	7,073		
23	GIGA	Docket No. 920199-WS	1,125,921		
24	Lehigh	Docket No. 911188-WS	165,764		
25			1,504,398		
26					
27					
28					
29					
30	Current Rate Case Expense (Annual Amortization)		$377,353	$0	
31					
32	Method of Allocation Between Plants:				
33	*Average Number of Customers (Plant specific)*				
34	See Volume II, Allocation of 1994 Rate Case Expense for details.				

Note: May not cross foot due to rounding.

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS - 1994
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide an analysis of all maintenance projects greater than 2% of the projected test year revenues per system which occurred during the 2 years prior to the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description of the total cost or budgeted amount and how often the project should be repeated.

FPSC
Schedule: B-11(W)
Page 1 of 1
Preparer: Kimball

Maintenance projects greater than 2% of test year revenues per system

Line No.	(1) Date	(2) Description	(3) Total Water Cost	(4) How often to repeat
1	See Volume II for detailed support.			

Note. May not cross foot due to rounding.

ALLOCATION OF EXPENSES - 1994

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

FPSC
Schedule: B-12(W)
Page 1 of 1
Preparer: Kimball

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules

Please refer to Volume II for a complete description of allocated items, the allocation percentages, a description of the allocation methods, the amounts allocated and supporting schedules.

For rate making purposes, the following are the items which are allocated in this filing:

A-SCHEDULES (RATE BASE):

Allocated Items	Allocation Basis	Recap Schedules
(A) Deferred Taxes	Avg Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-1 (W)
(B) General Plant	Average No. of Customers (Total Company)	A-5 (W)
(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W)
(D) Unfunded OPEBs	Average No. of Customers (Total Company)	A-1 (W)

B-SCHEDULES (INCOME STATEMENT):

Allocated Items	Allocation Basis	Recap Schedules
(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	B-16 (W)
(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-5 (W)
(E) Property Taxes	Net Taxable Value	B-15 (W)

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1994
SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-13(W)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W), B-18 (W)
Supporting Schedules: A-5 (W), F-Schedules

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
				DEPRECIATION RATE		1994 DEPRECIATION EXPENSE			USED & USEFUL DEPRECIATION EXPENSE		
Line No.	Account No.	and Name	1994 Avg. Adj. PIS	Life	Rate (%)	Per Books	Utility Adjustment	Adjusted Depreciation Expense	Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful Depreciation Exp.
1	**INTANGIBLE PLANT**									0	
2	301.1	Organization	0	40	2.50%	0	0	0	0.00%	0	0
3	302.1	Franchise	95	40	2.50%	2	0	2	0.00%	0	2
4	339.1	Other Plant & Misc.	53	40	2.50%	1	0	1	0.00%	0	1
5	**SOURCE OF SUPPLY & PUMPING**									0	
6	303.2	Land & Land Rights	1,017	NA	NA	0	0	0	0.00%	0	0
7	304.2	Structures & Improvements	2,369	40	2.50%	59	0	59	0.00%	0	59
8	305.2	Collect. & Impound.	6	40	2.50%	0	0	0	0.00%	0	0
9	306.2	Lake, River & Other	0	40	2.50%	0	0	0	0.00%	0	0
10	307.2	Wells & Springs	9,064	40	2.50%	227	0	227	0.00%	0	227
11	308.2	Infiltration Galleries	0	40	2.50%	0	0	0	0.00%	0	0
12	309.2	Supply Mains	14	40	2.50%	0	0	0	0.00%	0	0
13	310.2	Power Generation Equpi.	2,372	40	2.50%	59	0	59	0.00%	0	59
14	311.2	Pumping Equipment	8,263	40	2.50%	207	0	207	0.00%	0	207
15	339.2	Other Plant & Misc.	0	40	2.50%	0	0	0	0.00%	0	0
16	**WATER TREATMENT PLANT**									0	
17	303.3	Land & Land Rights	1	NA	NA	0	0	0	0.00%	0	0
18	304.3	Structures & Improvements	5,223	40	2.50%	131	0	131	0.00%	0	131
19	320.3	Water Treatment Equip.	7,106	40	2.50%	178	0	178	0.00%	0	178
20	321.3	Permeators	0	40	2.50%	0	0	0	0.00%	0	0
21	339.3	Other Plant & Misc.	0	40	2.50%	0	0	0	0.00%	0	0
22	**TRANSMISSION & DISTRIBUTION**									0	
23	303.4	Land & Land Rights	1	NA	NA	0	0	0	0.00%	0	0
24	304.4	Structures & Improvements	1,528	40	2.50%	38	0	38	0.00%	0	38
25	330.4	Distr. Reservoirs	15,261	40	2.50%	382	0	382	0.00%	0	382
26	331.4	Transmission & Distribution	25,540	40	2.50%	639	0	639	35.56%	227	412
27	333.4	Services	2,675	40	2.50%	67	0	67	0.00%	0	67
28	334.4	Meters & Meter Installation	14,051	40	2.50%	351	0	351	0.00%	0	351
29	335.4	Hydrants	36	40	2.50%	1	0	1	0.00%	0	1
30	339.4	Other Plant & Misc.	64	40	2.50%	2	0	2	0.00%	0	2
31	**GENERAL PLANT**									0	
32	303.5	Land & Land Rights	277	NA	NA	0	0	0	0.00%	0	0
33	304.5	Structures & Improvements	2,369	40	2.50%	59	0	59	0.00%	0	59
34	340.5	Office Furniture & Equipment	1,416	15	6.67%	94	0	94	0.00%	0	94
35	340.51	Computer Equipment	3,034	6	16.67%	506	0	506	0.00%	0	506
36	341.5	Transportation Equipment	2,175	6	16.67%	363	0	363	0.00%	0	363
37	342.5	Stores Equipment	20	18	5.56%	1	0	1	0.00%	0	1
38	343.5	Tools, Shop & Garage	747	16	6.25%	47	0	47	0.00%	0	47
39	344.5	Laboratory Equipment	171	15	6.67%	11	0	11	0.00%	0	11
40	345.5	Power Operated Equipment	761	12	8.33%	63	0	63	0.00%	0	63
41	346.5	Communication Equipment	324	10	10.00%	32	0	32	0.00%	0	32
42	347.5	Miscellaneous Equipment	156	15	6.67%	10	0	10	0.00%	0	10
43	348.5	Other Tangible Plant	6	10	10.00%	1	0	1	0.00%	0	1
44		**INTANGIBLE PLANT**	148		2.03%	3	0	3	0.00%	0	3
45		**SUPPLY & PUMPING**	23,105		2.39%	552	0	552	0.00%	0	552
46		**WATER TREATMENT PLANT**	12,330		2.51%	309	0	309	0.00%	0	309
47		**TRANSMISSION & DISTRIBUTION**	59,156		2.50%	1,480	0	1,480	15.34%	227	1,253
48		**GENERAL PLANT**	11,456		10.36%	1,187	0	1,187	0.00%	0	1,187
49		**TOTAL DEPRECIATION EXPENSE**	106,195		3.33%	3,531	0	3,531	6.43%	227	3,304
50		**LESS: AMORTIZATION OF CIAC**				(376)	0	(376)		0	(376)
51	**NET DEPRECIATION EXPENSE - WATER**					3,155	0	3,155		227	2,928

Column:
(2) from Schedule A-5, page 1, column 11
(8) from F Schedules

5/30/95 10:54 AM B13W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1994
CIAC AMORTIZATION EXPENSE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-13(W)
Page 2 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3
Supporting Schedules: A-12(W), B-13(W)3/3

Line No.	(1) WATER CIAC Classifications	(2) 1994 Avg. Adj. CIAC Balance	(3) CIAC Amort. Composite Rate	(4) 1994 CIAC AMORTIZATION EXPENSE Per Books	(5) Utility Adjustment	(6) Utility Adjusted CIAC Amort.	(7) 1994 USED & USEFUL CIAC AMORTIZATION EXPENSE Composite Non-used and Useful Percentage	(8) Non-used and Useful Amount	(9) Used and Useful CIAC Amort.
1	Plant Capacity Fees	0	2.50%	0	0	0	0.00%	0	0
2	Line/Main Extension Fees	450	2.50%	11	0	11	0.00%	0	11
3	Meter Installation Fees	4,775	2.50%	119	0	119	0.00%	0	119
4	Contributed Lines	0	2.50%	0	0	0	15.34%	0	0
5	Contributed Property Other Than Lines	9,825	2.50%	246	0	246	0.00%	0	246
6	Service Installation Fees	0	2.50%	0	0	0	0.00%	0	0
7	**TOTAL WATER CIAC AMORT. EXP.**	15,050		376	0	376		0	376

Column:
(2) from A-12 (W).
(3) from B-13 (W) (page 3 of 3)
(7) from B-13 (W) (page 1 of 3)

Notes:
1. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (Page 1 of 3).
2. Amortization rate and Non-used and Useful percentage is calculated at the plant level. Summaries reflect a weighted composite rate.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1994
COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-13(W)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3,2/3
Supporting Schedules: A-5(W)

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1994 COMPOSITE CIAC AMORTIZATION RATE Average Adjusted UPIS	(3) Average Adjusted Dep. Exp.	(4) Composite CIAC Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	2,369	59	2.49%
3	305.2 Collecting & Impounding reservoirs	6	0	0.00%
4	306.2 Lake, River & Other Intakes	0	0	0.00%
5	307.2 Wells & Springs	9,064	227	2.50%
6	308.2 Infiltration Galleries & Tunnels	0	0	0.00%
7	309.2 Supply Mains	14	0	0.00%
8	310.2 Power Generation Equipment	2,372	59	2.49%
9	311.2 Pumping Equipment	8,263	207	2.51%
10	339.2 Other Plant & Miscellaneous	0	0	0.00%
11	304.3 Structures & Improvements	5,223	131	2.51%
12	320.3 Water Treatment Equipment	7,106	178	2.50%
13	321.3 Permeators	0	0	0.00%
14	339.3 Other Plant & Miscellaneous	0	0	0.00%
15	330.4 Distribution Reservoirs	15,261	382	2.50%
16	**COMPOSITE RATE**	49,678	1,243	2.50%
17	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
18	304.4 Structures & Improvements	1,528	38	2.49%
19	331.4 Transmission & Distribution	25,540	639	2.50%
20	335.4 Hydrants	36	1	2.78%
21	339.4 Other Plant & Miscellaneous	64	2	3.13%
22	**COMPOSITE RATE**	27,168	680	2.50%
23	**METER INSTALLATION FEES:**			
24	334.4 Meters & Meter Installation	14,051	351	2.50%
25	**COMPOSITE RATE**	14,051	351	2.50%
26	**SERVICE INSTALLATION FEES:**			
27	333.4 Services	2,675	67	2.50%
28	**COMPOSITE RATE**	2,675	67	2.50%
29	**OTHERS: (Weighted Average of Above Rates):**			
30	Plant Capacity Fees (Line 16)	49,678	1,243	2.50%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	27,168	680	2.50%
32	Meter Installation Fees (Line 25)	14,051	351	2.50%
33	Service Installation Fees (Line 28)	2,675	67	2.50%
34	**COMPOSITE RATE**	93,572	2,341	2.50%

Column:
(2) is From Schedule B-13(W), page 1, column 2.
(3) is From Schedule B-13(W), page 1, column 7.

Note. May not cross foot due to rounding.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1994
UNDER PRESENT INCOME

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

(1)	(2)	(3)	(4)	(5)	(6)
	1994 TAXES OTHER THAN INCOME				
Line No. (PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1 **REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	1,029	318	1,347	B-4(W)	
2 **PAYROLL TAXES: (7.37%)**	638	0	638	B-5(W)	
3 (Adjustments)			0		
4			0		
5			0		
6 **TOTAL PAYROLL TAXES**	638	0	638		
7 **REAL ESTATE & PERSONAL PROPERTY TAXES:**	1,523	0	1,523		
8 Non-used & Useful Property Tax Add-back (1)			0		
9 Adjusted Real Estate & Personal Property Tax	1,523	0	1,523		
10 Non-used & Useful Percent (2)			8.55%	A-5(W)7/7	
11 Non-used & Useful Amount	0	(130)	(130)		
12 **TOTAL USED & USEFUL REAL EST. TAXES**	1,523	(130)	1,393		
13 **OTHER:**	0	0	0		
14 (Adjustments)	0	0	0		
15	0	0	0		
16	0	0	0		
17 **TOTAL OTHER**	0	0	0		
19 **TOTAL TAXES OTHER (PRESENT INCOME)**	3,190	188	3,378		B-1(W)1/3,2/3

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

(2) Non-Used and Useful Percent is calculated at the Plant level. Summaries reflect a weighted composite percent.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1994
UNDER PRESENT INCOME

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

FPSC
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

Line No.	(1) ITEM	(2) Per Books	(3) 1994 INCOME TAXES Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	22,857	7,069	29,926	B-4(W)
3	Less:				
4	O & M Expenses	17,404	0	17,404	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	2,928	0	2,928	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(W)
7	Taxes Other Than Income	3,190	188	3,378	B-15(W)
8	Pre-Tax Operating Expenses	23,522	188	23,710	
9	**PRE-TAX OPERATING INCOME**	(665)	6,881	6,216	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(665)	6,881	6,216	
12	Less:				
13	Interest Expense:				
14	Rate Base	68,391	0	68,391	A-1(W)
15	Weighted Average Cost of Debt	5.18%	5.18%	5.18%	D-1(W)
16	Total Interest Expense	3,543	0	3,543	C-3
17	Net Taxable Income (L11 - L16)	(4,208)	6,881	2,673	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	(1,623)	2,654	1,031	
20	Less:				
21	Parent Debt Adjustment	148	0	148	C-1(W)
22	Investment Tax Credit	29	0	29	C-7(W)
23	**TOTAL INCOME TAXES**	(1,800)	2,654	854	

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1994

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of the acquisition adjustment amortization expense for the test year.

FPSC
Schedule: B-18 (W)
Page 1 of 1
Preparer: Kimball
Supporting Schedules: B-13 (W)
Recap Schedule: B-1 (W)

(1)		(2)	(3)	(4)	(5)	(6)
		ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Average Adjusted Acquisition Adjustment Balance	0			A-20 (W)	
2	Last Authorized Amortization Rate					
3	Total Amortization Expense	0	0	0		
4	Non-Used & Useful Amort. Exp.	0	0	0	From Below	
5	**NET AMORTIZATION EXPENSE**	0	0	0		B-1 (W)

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

		NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Adjusted Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
6	Total Amortization Expense	0	0	0	From Above	
7	Composite Non-Used & Useful Depreciation Rate (%)	6.43%	0.00%	6.43%	B-13 (W)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

Note: May not cross foot due to rounding.

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SCHEDULE OF WATER RATE BASE - 1994
SUMMARY

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) 1994 AVERAGE RATE BASE Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedules
1	Utility Plant in Service	250,235	0	250,235	A-5 (W)
2	Utility Land & Land Rights	12,882	0	12,882	A-5 (W)
3	Non-Used and Useful	(69,154)	0	(69,154)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(48,556)	0	(48,556)	A-9 (W)
6	CIAC	(9,664)	0	(9,664)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	961	0	961	A-14 (W)
9	Acquisition Adjustments	0	0	0	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (W)
11	Advances for Construction	0	0	0	A-16 (W)
12	Unfunded Post-Retirement Benefits	(528)	0	(528)	Vol. II
13	Deferred Taxes	(3,328)	0	(3,328)	C-6 (W)
14	Working Capital Allowance	3,281	0	3,281	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	136,129	0	136,129	

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1994

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC
Schedule: A-3 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**A. UTILITY PLANT IN SERVICE:**			A-5 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6				
7		0	0	
8	**B. UTILITY LAND & LAND RIGHTS:**			A-5 (W)
9	1.	0	0	
10				
11	2.	0	0	
12				
13				
14		0	0	
15	**C. NON-USED AND USEFUL:**			A-7 (W)
16	1.	0	0	
17				
18	2.	0	0	
19				
20				
21		0	0	
22	**D. CONSTRUCTION WORK IN PROGRESS:**			
23	1.	0	0	
24				
25	2.	0	0	
26				
27				
28		0	0	
29	**E. ACCUMULATED DEPRECIATION:**			A-9 (W)
30	1.	0	0	
31				
32	2.	0	0	
33				
34				
35		0	0	
36	**F. CIAC:**			A-12 (W)
37	1.	0	0	
38				
39	2.	0	0	
40				
41				
42		0	0	
43				
44	**SUBTOTAL**	0	0	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1994

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC
Schedule: A-3 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**G. ACCUMULATED AMORTIZATION OF CIAC**			A-14 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6		0	0	
7	**H. ACQUISITION ADJUSTMENT**			A-20 (W)
8	1.	0	0	
9				
10	2.	0	0	
11				
12		0	0	
13	**I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS**			A-20 (W)
14	1.	0	0	
15				
16	2.	0	0	
17				
18		0	0	
19	**J. ADVANCES FOR CONSTRUCTION**			A-16 (W)
20	1.	0	0	
21				
22	2.	0	0	
23				
24		0	0	
25	**K. DEFERRED TAXES**			C-6 (W)
26	1.	0	0	
27				
28	2.	0	0	
29				
30		0	0	
31	**L. WORKING CAPITAL ALLOWANCE**			A-17 (W)
32	1.	0	0	
33				
34	2.	0	0	
35				
36		0	0	
37	**M. OTHER**			A-21 (W)
38	1.	0	0	
39				
40	2.	0	0	
41				
42		0	0	
43				
44	**TOTAL WATER RATE BASE ADJUSTMENTS**	0	0	

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-4 (W)
Page 1 of 2
Preparer: Kimball

Line No	(1) Description	(2) Water Plant In Service Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8	**07/02/86 Balance Per Books**	130,125
9	Utility Adjustments to ordered balance (1)	0
10	1986 Additions	28,180
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	28,180
14	**12/31/86 Balance**	158,305
15		
16		
17	1987 Additions	13,829
18	1987 Retirements	347
19	1987 Adjustments	0
20	1987 Net Additions	13,482
21	**12/31/87 Balance**	171,787
22		
23		
24	1988 Additions	28,267
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	28,267
28	**12/31/88 Balance**	200,054
29		
30		
31	1989 Additions	52,899
32	1989 Retirements	578
33	1989 Adjustments	0
34	1989 Net Additions	52,321
35	**12/31/89 Balance**	252,375
36		
37		
38	1990 Additions	5,016
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	5,016
42	**12/31/90 Balance**	257,391

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding

SCHEDULE OF WATER PLANT IN SERVICE - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-4 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Plant In Service Year-End Balances
1	**12/31/90 Balance**	257,391
2		
3		
4	1991 Additions	4,310
5	1991 Retirements	7,026
6	1991 Adjustments	0
7	1991 Net Additions	(2,716)
8	**12/31/91 Balance**	254,675
9		
10		
11	1992 Additions	169
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	169
15	**12/31/92 Balance**	254,844
16		
17		
18	1993 Additions	2,380
19	1993 Retirements	0
20	1993 Adjustments — General Plant Allocation True-up	1,133
21	1993 Net Additions	3,513
22	**12/31/93 Balance**	258,357
23		
24		
25	1994 Additions	10,201
26	1994 Retirements	679
27	1994 Adjustments	0
28	1994 Net Additions	9,522
29	**12/31/94 Balance**	267,879
30		
31		
32	1995 Additions	
33	1995 Retirements	
34	1995 Adjustments	
35	1995 Net Additions	
36	**12/31/95 Balance**	
37		
38		
39	1996 Additions	
40	1996 Retirements	
41	1996 Adjustments	
42	1996 Net Additions	
43	**12/31/96 Balance**	

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1994
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the beginning, ending and average balances of PIS by account for the the prior year and the test year.

FPSC
Schedule: A-5 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/93	(3) Net Additions 12/31/93 - 12/31/94 Gross	(4) Retirements	(5) Net	(6) 1994 PLANT IN SERVICE Balance Per Books 12/31/94	(7) Utility Adjustments	(8) Adjusted Balance 12/31/94	(9) Balance Per Books	(10) 1994 AVERAGE BALANCE Utility Adjustments	(11) Adjusted Utility Balance
1	**INTANGIBLE PLANT**										
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	1,533	0	0	0	1,533	0	1,533	1,533	0	1,533
4	339.1 Other Plant & Miscellaneous	89	0	0	0	89	0	89	89	0	89
5	**SOURCE OF SUPPLY & PUMPING**										
6	303.2 Land & Land Rights	35	0	0	0	35	0	35	35	0	35
7	304.2 Structures & Improvements	8,865	2,622	0	2,622	11,487	0	11,487	10,176	0	10,176
8	305.2 Collecting & Impounding reservoirs	11	0	0	0	11	0	11	11	0	11
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	42,215	0	0	0	42,215	0	42,215	42,215	0	42,215
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	32	0	0	0	32	0	32	32	0	32
13	310.2 Power Generation Equipment	6,300	0	0	0	6,300	0	6,300	6,300	0	6,300
14	311.2 Pumping Equipment	31,492	0	0	0	31,492	0	31,492	31,492	0	31,492
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**										
17	303.3 Land & Land Rights	12,362	0	0	0	12,362	0	12,362	12,362	0	12,362
18	304.3 Structures & Improvements	7,188	29	0	29	7,217	0	7,217	7,202	0	7,202
19	320.3 Water Treatment Equipment	18,384	1,087	0	1,087	19,471	0	19,471	18,927	0	18,927
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**										
23	303.4 Land & Land Rights	2	0	0	0	2	0	2	2	0	2
24	304.4 Structures & Improvements	1	0	0	0	1	0	1	1	0	1
25	330.4 Distribution Reservoirs	326	0	0	0	326	0	326	326	0	326
26	331.4 Transmission & Distribution	93,005	0	0	0	93,005	0	93,005	93,005	0	93,005
27	333.4 Services	10,041	329	0	329	10,370	0	10,370	10,205	0	10,205
28	334.4 Meters & Meter Installation	8,549	971	0	971	9,520	0	9,520	9,035	0	9,035
29	335.4 Hydrants	74	0	0	0	74	0	74	74	0	74
30	339.4 Other Plant & Miscellaneous	84	0	0	0	84	0	84	84	0	84
31	**GENERAL PLANT**										
32	303.5 Land & Land Rights	483	(0)	0	(0)	483	0	483	483	0	483
33	304.5 Structures & Improvements	3,971	341	(5)	337	4,308	0	4,308	4,139	0	4,139
34	340.5 Office Furniture & Equipment	2,318	314	(4)	310	2,628	0	2,628	2,473	0	2,473
35	340.51 Computer Equipment	4,127	2,413	(64)	2,349	6,475	0	6,475	5,301	0	5,301
36	341.5 Transportation Equipment	3,659	851	(571)	281	3,940	0	3,940	3,800	0	3,800
37	342.5 Stores Equipment	26	17	0	17	43	0	43	35	0	35
38	343.5 Tools, Shop & Garage Equipment	1,137	336	0	336	1,473	0	1,473	1,305	0	1,305
39	344.5 Laboratory Equipment	180	238	0	238	418	0	418	299	0	299
40	345.5 Power Operated Equipment	1,198	295	(33)	262	1,460	0	1,460	1,329	0	1,329
41	346.5 Communication Equipment	466	200	(2)	198	664	0	664	565	0	565
42	347.5 Miscellaneous Equipment	193	158	0	158	351	0	351	272	0	272
43	348.5 Other Tangible Plant	10	0	0	0	10	0	10	10	0	10
44	**INTANGIBLE PLANT**	1,622	0	0	0	1,622	0	1,622	1,622	0	1,622
45	**SUPPLY & PUMPING**	88,950	2,622	0	2,622	91,572	0	91,572	90,261	0	90,261
46	**WATER TREATMENT PLANT**	37,934	1,115	0	1,115	39,049	0	39,049	38,491	0	38,491
47	**TRANSMISSION & DISTRIBUTION**	112,082	1,300	0	1,300	113,382	0	113,382	112,732	0	112,732
48	**GENERAL PLANT**	17,769	5,164	(679)	4,485	22,254	0	22,254	20,011	0	20,011
49	**TOTAL PLANT IN SERVICE**	258,357	10,201	(679)	9,522	267,879	0	267,879	263,117	0	263,117
50	**LAND & LAND RIGHTS**	12,882	(0)	0	(0)	12,882	0	12,882	12,882	0	12,882
51	**TOTAL PIS LESS LAND**	245,475	10,201	(679)	9,522	254,997	0	254,997	250,235	0	250,235

5/28/95 2:35 PM A05W1.XLS

Note: May not cross foot due to rounding

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1994
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave [x] 13 Month Ave [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide month ending balances for PIS by account for each month of the test year, the ending balance for the prior year and the test year average balance

FPSC
Schedule: A-5 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/93	(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 12/31/94	(15) Net Additions	(16) Average Balance 1994
1	**INTANGIBLE PLANT**															
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	1,533	1,533	1,533	1,533	1,533	1,533	1,533	1,533	1,533	1,533	1,533	1,533	1,533	0	1,533
4	339.1 Other Plant & Miscellaneous	89	89	89	89	89	89	89	89	89	89	89	89	89	0	89
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	35	35	35	35	35	35	35	35	35	35	35	35	35	0	35
7	304.2 Structures & Improvements	8,865	8,865	8,865	8,865	8,865	8,865	8,865	11,487	11,487	11,487	11,487	11,487	11,487	2,622	10,176
8	305.2 Collecting & Impounding reservoirs	11	11	11	11	11	11	11	11	11	11	11	11	11	0	11
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	42,215	42,215	42,215	42,215	42,215	42,215	42,215	42,215	42,215	42,215	42,215	42,215	42,215	0	42,215
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	32	32	32	32	32	32	32	32	32	32	32	32	32	0	32
13	310.2 Power Generation Equipment	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	0	6,300
14	311.2 Pumping Equipment	31,492	31,492	31,492	31,492	31,492	31,492	31,492	31,492	31,492	31,492	31,492	31,492	31,492	0	31,492
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	12,362	12,362	12,362	12,362	12,362	12,362	12,362	12,362	12,362	12,362	12,362	12,362	12,362	0	12,362
18	304.3 Structures & Improvements	7,188	7,188	7,188	7,188	7,188	7,188	7,188	7,217	7,217	7,217	7,217	7,217	7,217	29	7,202
19	320.3 Water Treatment Equipment	18,384	18,384	18,384	18,384	19,471	19,471	19,471	19,471	19,471	19,471	19,471	19,471	19,471	1,087	18,927
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	2	2	2	2	2	2	2	2	2	2	2	2	2	0	2
24	304.4 Structures & Improvements	1	1	1	1	1	1	1	1	1	1	1	1	1	0	1
25	330.4 Distribution Reservoirs	326	326	326	326	326	326	326	326	326	326	326	326	326	0	326
26	331.4 Transmission & Distribution	93,005	93,005	93,005	93,005	93,005	93,005	93,005	93,005	93,005	93,005	93,005	93,005	93,005	0	93,005
27	333.4 Services	10,041	10,041	10,041	10,041	10,041	10,041	10,041	10,041	10,041	10,041	10,041	10,370	10,370	329	10,205
28	334.4 Meters & Meter Installation	8,549	8,549	8,549	8,549	8,549	8,549	8,549	8,549	8,549	8,549	8,549	9,430	9,520	971	9,035
29	335.4 Hydrants	74	74	74	74	74	74	74	74	74	74	74	74	74	0	74
30	339.4 Other Plant & Miscellaneous	84	84	84	84	84	84	84	84	84	84	84	84	84	0	84
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	483	483	483	483	483	483	483	483	483	483	483	483	483	337	4,139
33	304.5 Structures & Improvements	3,971	3,971	3,971	3,971	3,975	3,981	3,988	4,001	4,052	4,089	4,107	4,096	4,308	310	2,473
34	340.5 Office Furniture & Equipment	2,318	2,318	2,318	2,318	2,321	2,328	2,334	2,346	2,393	2,427	2,444	2,433	2,626	2,349	5,301
35	340.51 Computer Equipment	4,127	4,127	4,127	4,117	4,144	4,193	4,242	4,332	4,678	4,944	5,069	4,990	6,475	281	3,800
36	341.5 Transportation Equipment	3,659	3,659	3,659	3,578	3,540	3,558	3,575	3,607	3,520	3,614	3,658	3,630	3,940	17	35
37	342.5 Stores Equipment	26	26	26	26	26	27	27	28	30	32	33	32	43	1,473	336	1,305
38	343.5 Tools, Shop & Garage Equipment	1,137	1,137	1,137	1,137	1,142	1,149	1,155	1,168	1,219	1,256	1,274	1,263	1,473	418	238	299
39	344.5 Laboratory Equipment	180	180	180	180	183	188	193	202	238	265	277	269	418	1,460	262	1,329
40	345.5 Power Operated Equipment	1,198	1,198	1,198	1,193	1,194	1,200	1,206	1,218	1,250	1,283	1,298	1,288	1,460	664	198	565
41	346.5 Communication Equipment	466	466	466	466	468	472	477	484	514	536	546	540	664	351	158	272
42	347.5 Miscellaneous Equipment	193	193	193	193	195	198	201	207	232	249	257	252	351	0	10	
43	348.5 Other Tangible Plant	10	10	10	10	10	10	10	10	10	10	10	10	10			
44	**INTANGIBLE PLANT**	1,622	1,622	1,622	1,622	1,622	1,622	1,622	1,622	1,622	1,622	1,622	1,622	1,622	0	1,622
45	**SUPPLY & PUMPING**	88,950	88,950	88,950	88,950	88,950	88,950	88,950	91,572	91,572	91,572	91,572	91,572	91,572	2,622	90,261
46	**WATER TREATMENT PLANT**	37,934	37,934	37,934	37,934	39,021	39,021	39,021	39,049	39,049	39,049	39,049	39,049	39,049	1,115	38,491
47	**TRANSMISSION & DISTRIBUTION**	112,082	112,082	112,082	112,082	112,082	112,082	112,082	112,082	112,082	112,082	112,082	113,292	113,382	1,300	112,732
48	**GENERAL PLANT**	17,759	17,759	17,759	17,672	17,583	17,787	17,892	18,066	18,619	19,188	19,456	19,286	22,254	4,485	20,011
49	**TOTAL PLANT IN SERVICE**	258,357	258,357	258,357	258,260	259,357	259,461	259,567	262,411	262,944	263,514	263,782	264,822	267,879	9,522	263,117
50	**LAND & LAND RIGHTS**	12,882	12,882	12,882	12,882	12,882	12,882	12,882	12,882	12,882	12,882	12,882	12,882	12,882	0	12,882
51	**TOTAL PIS LESS LAND**	245,475	245,475	245,475	245,378	246,475	246,579	246,684	249,529	250,062	250,631	250,900	251,940	254,997	9,522	250,235

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1994
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year net additions for PIS by account for each month of the test year and the average.

FPSC
Schedule A-5 (W
Page 3 of 7
Preparer: Kimball

Line No	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Net Additions	(15) Average Balance 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	2,622	0	0	0	0	0	2,622	1,311
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	29	0	0	0	0	0	29	14
19	320.3 Water Treatment Equipment	0	0	0	1,087	0	0	0	0	0	0	0	0	1,087	543
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	329	0	329	164
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	881	90	971	486
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	(0)	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)	0
33	304.5 Structures & Improvements	0	0	(1)	4	7	7	13	51	36	18	(11)	212	337	168
34	340.5 Office Furniture & Equipment	0	0	(1)	4	6	6	12	47	35	18	(10)	195	310	155
35	340.51 Computer Equipment	0	0	(9)	25	49	49	91	346	266	125	(79)	1,485	2,349	1,174
36	341.5 Transportation Equipment	0	0	(82)	(37)	17	17	32	(67)	94	44	(29)	310	281	140
37	342.5 Stores Equipment	0	0	0	0	0	0	1	3	2	1	(1)	10	17	8
38	343.5 Tools, Shop & Garage Equipment	0	0	0	4	7	7	13	51	37	17	(11)	210	335	168
39	344.5 Laboratory Equipment	0	0	0	3	5	5	9	37	26	12	(8)	149	238	119
40	345.5 Power Operated Equipment	0	0	(5)	1	6	6	17	33	23	15	(10)	172	262	131
41	346.5 Communication Equipment	0	0	(3)	2	4	4	8	30	22	10	(7)	124	198	99
42	347.5 Miscellaneous Equipment	0	0	0	2	3	3	6	24	17	8	(5)	99	158	79
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	2,622	0	0	0	0	0	2,622	1,311
46	**WATER TREATMENT PLANT**	0	0	0	1,087	0	0	29	0	0	0	0	0	1,115	557
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	1,210	90	1,300	650
48	**GENERAL PLANT**	0	0	(97)	11	104	105	194	533	569	268	(170)	2,967	4,485	2,241
49	**TOTAL NET ADDITIONS**	0	0	(97)	1,097	104	105	2,845	533	569	268	1,040	3,057	9,522	4,759
50	**LAND & LAND RIGHTS**	0	(0)	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)	0
51	**TOTAL PIS LESS LAND**	0	0	(97)	1,097	104	105	2,845	533	569	268	1,040	3,057	9,522	4,759

Note: May not [illegible] due to rounding

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1994
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year gross additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Gross Additions	(15) Ave. Gross Additions 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	*302.1 Franchises*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	2,622	0	0	0	0	0	2,622	1,311
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	*306.2 Infiltration Galleries & Tunnels*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	29	0	0	0	0	0	29	14
19	320.3 Water Treatment Equipment	0	0	0	1,087	0	0	0	0	0	0	0	0	1,087	543
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	329	0	329	164
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	881	90	971	486
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	(0)	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)	0
33	304.5 Structures & Improvements	0	0	0	5	7	7	13	52	38	18	(11)	214	341	171
34	340.5 Office Furniture & Equipment	0	0	0	4	6	6	12	48	35	16	(10)	196	314	157
35	340.51 Computer Equipment	0	0	0	32	49	49	91	370	266	125	(79)	1,510	2,413	1,206
36	341.5 Transportation Equipment	0	0	0	11	17	17	32	131	94	44	(28)	533	851	426
37	342.5 Stores Equipment	0	0	0	0	0	0	1	3	2	1	(1)	10	17	8
38	343.5 Tools, Shop & Garage Equipment	0	0	0	4	7	7	13	51	37	17	(11)	210	336	168
39	344.5 Laboratory Equipment	0	0	0	3	5	5	9	37	26	12	(8)	149	238	119
40	345.5 Power Operated Equipment	0	0	0	4	6	6	11	45	33	15	(10)	185	295	148
41	346.5 Communication Equipment	0	0	0	3	4	4	8	31	22	10	(7)	125	200	100
42	347.5 Miscellaneous Equipment	0	0	0	2	3	3	6	24	17	8	(5)	99	158	79
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	2,622	0	0	0	0	0	2,622	1,311
46	**WATER TREATMENT PLANT**	0	0	0	1,087	0	0	29	0	0	0	0	0	1,115	557
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	1,210	90	1,300	650
48	**GENERAL PLANT**	0	0	0	68	104	105	194	792	569	268	(170)	3,232	5,164	2,582
49	**TOTAL GROSS ADDITIONS**	0	0	0	1,155	104	105	2,845	792	569	268	1,040	3,322	10,201	5,100
50	**LAND & LAND RIGHTS**	0	(0)	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)	0
51	**TOTAL PIS LESS LAND**	0	0	0	1,155	104	105	2,845	792	569	268	1,040	3,322	10,201	5,100

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1994
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Bradford / Keystone Club Estates
Docket No. 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Avg. [x] 13 Month Avg. [ ]
FPSC Uniform [ ] FPSC Non-Uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule A-5 (Y
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) 1994 Total Retirements	(15) Average Retirements 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	1	0	0	0	0	2	0	0	0	2	5	2
34	340.5 Office Furniture & Equipment	0	0	1	0	0	0	0	1	0	0	0	1	4	2
35	340.51 Computer Equipment	0	0	9	5	0	0	0	24	0	0	0	25	64	32
36	341.5 Transportation Equipment	0	0	92	49	0	0	0	218	0	0	0	223	571	285
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	5	3	0	0	0	13	0	0	0	13	33	17
41	346.5 Communication Equipment	0	1	0	0	0	0	0	1	0	0	0	1	2	1
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	SUPPLY & PUMPING	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	WATER TREATMENT PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	TRANSMISSION & DISTRIBUTION	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	GENERAL PLANT	0	0	97	56	0	0	0	259	0	0	0	265	679	339
49	TOTAL RETIREMENTS	0	0	97	56	0	0	0	259	0	0	0	265	679	339
50	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	TOTAL PIS LESS LAND	0	0	97	56	0	0	0	259	0	0	0	265	679	339

Note: May not (due to rounding

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1994
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year adjustments for PIS by account for each month of the test year and the average.

FPSC
Schedule A-5 (W)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Total Adjustments	(15) Ave. Utility Adjustments 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	*302.1 Franchises*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1994
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the average balance for plant in service and the non-used and useful percentage and amount.

FPSC
Schedule: A-5 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(W)

Line No.	Account No. and Name	(2) Ave. Adjusted Utility Balance A-5 (W)(1 of 7)	(3) 1994 NON-USED & USEFUL Percentage F-Schedules	(4) 1994 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	0	0.00%	0
3	302.1 Franchises	1,533	0.00%	0
4	339.1 Other Plant & Miscellaneous	89	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	35	0.00%	0
7	304.2 Structures & Improvements	10,176	57.67%	5,868
8	305.2 Collecting & Impounding reservoirs	11	57.67%	6
9	306.2 Lake, River & Other Intakes	0	57.67%	0
10	307.2 Wells & Springs	42,215	57.67%	24,345
11	308.2 Infiltration Galleries & Tunnels	0	57.67%	0
12	309.2 Supply Mains	32	57.67%	18
13	310.2 Power Generation Equipment	6,300	0.00%	0
14	311.2 Pumping Equipment	31,492	57.67%	18,161
15	339.2 Other Plant & Miscellaneous	0	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	12,362	0.00%	0
18	304.3 Structures & Improvements	7,202	0.00%	0
19	320.3 Water Treatment Equipment	18,927	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	0	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	2	0.00%	0
24	304.4 Structures & Improvements	1	0.00%	0
25	330.4 Distribution Reservoirs	326	0.00%	0
26	331.4 Transmission & Distribution	93,005	38.31%	35,632
27	333.4 Services	10,205	0.00%	0
28	334.4 Meters & Meter Installation	9,035	0.00%	0
29	335.4 Hydrants	74	0.00%	0
30	339.4 Other Plant & Miscellaneous	84	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	483	0.00%	0
33	304.5 Structures & Improvements	4,139	0.00%	0
34	340.5 Office Furniture & Equipment	2,473	0.00%	0
35	340.51 Computer Equipment	5,301	0.00%	0
36	341.5 Transportation Equipment	3,809	0.00%	0
37	342.5 Stores Equipment	35	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	1,305	0.00%	0
39	344.5 Laboratory Equipment	299	0.00%	0
40	345.5 Power Operated Equipment	1,329	0.00%	0
41	346.5 Communication Equipment	565	0.00%	0
42	347.5 Miscellaneous Equipment	272	0.00%	0
43	348.5 Other Tangible Plant	10	0.00%	0
44	**INTANGIBLE PLANT**	1,622	0.00%	0
45	**SUPPLY & PUMPING**	90,251	53.62%	48,398
46	**WATER TREATMENT PLANT**	38,491	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	112,732	31.61%	35,632
48	**GENERAL PLANT**	20,011	0.00%	0
49	**TOTAL PLANT IN SERVICE**	263,117	31.94%	84,030
50	**LAND & LAND RIGHTS**	12,882	0.00%	0
51	**TOTAL PIS LESS LAND**	250,235	33.58%	84,030

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Note: May not cross foot due to rounding

SCHEDULE OF WATER NON-USED AND USEFUL PLANT - 1994
SUMMARY

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a summary of the items included in Non-Used and Useful Plant. Submit additional supporting schedules if necessary.

FPSC
Schedule: A-7 (W)
Page 1 of 1
Preparer: Kimball
Recap schedules: A-1(W)

Line No.	(1) Description	(2) AVERAGE 1994 - NON-USED & USEFUL Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	Supporting Schedules
1	Plant in Service	84,030	0	84,030	A-5 (W)
2	Land	0	0	0	A-5 (W)
3	Accumulated Depreciation	(14,652)	0	(14,652)	A-9 (W)
4	CIAC	(249)	0	(249)	A-12 (W)
5	Accumulated Amort. of CIAC	25	0	25	A-14 (W)
6	Advances for Construction	0	0	0	A-16 (W)
7	Other	0	0	0	A-20 (W)
8	**TOTAL WATER NON-USED & USEFUL**	69,154	0	69,154	

5/30/95 11:50 AM A07W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / **Bradford / Keystone Club Estates**
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
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 five projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-8 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water In Service Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8	**07/02/86 Balance Per Books**	0
9	Utility Adjustments to ordered balance (1)	0
10	1986 Additions	1,643
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	1,643
14	**12/31/86 Balance**	1,643
15		
16		
17	1987 Additions	3,796
18	1987 Retirements	347
19	1987 Adjustments	0
20	1987 Net Additions	3,449
21	**12/31/87 Balance**	5,092
22		
23		
24	1988 Additions	4,314
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	4,314
28	**12/31/88 Balance**	9,406
29		
30		
31	1989 Additions	5,316
32	1989 Retirements	578
33	1989 Adjustments	0
34	1989 Net Additions	4,738
35	**12/31/89 Balance**	14,144
36		
37		
38	1990 Additions	6,033
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	6,033
42	**12/31/90 Balance**	20,177

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books

Note: May not cross foot due to rounding

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-8 (W)
Page 2 of 2
Preparer: Kimball

Line No.	Description	(1)	(2) Water In Service Year-End Balances
1	**12/31/90 Balance**		20,177
2			
3			
4	1991 Additions		6,062
5	1991 Retirements		751
6	1991 Adjustments		0
7	1991 Net Additions		5,311
8	**12/31/91 Balance**		25,488
9			
10			
11	1992 Additions		6,030
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		6,030
15	**12/31/92 Balance**		31,519
16			
17			
18	1993 Additions		6,062
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	7,390
21	1993 Net Additions		13,452
22	**12/31/93 Balance**		44,970
23			
24			
25	1994 Additions		7,842
26	1994 Retirements		679
27	1994 Adjustments		0
28	1994 Net Additions		7,163
29	**12/31/94 Balance**		52,133
30			
31			
32	1995 Additions		
33	1995 Retirements		
34	1995 Adjustments		
35	1995 Net Additions		
36	**12/31/95 Balance**		
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.

5/26/95 3:02 PM A08W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1994
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation by account for the the prior year and the test year.

FPSC
Schedule: A-9 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

Line No.	(1) Account No. and Name	(2) 1994 ACCUMULATED DEPRECIATION Balance Per Books 12/31/93	(3) Net Additions	(4) Balance Per Books 12/31/94	(5) Utility Adjustments	(6) Adjusted Balance 12/31/94	(7) 1994 AVERAGE BALANCE Balance Per Books	(8) Utility Adjustments	(9) Adjusted Utility Balance
1	**INTANGIBLE PLANT**								
2	301.1 Organization	0	0	0	0	0	0	0	0
3	302.1 Franchises	286	38	324	0	324	305	0	305
4	339.1 Other Plant & Miscellaneous	14	2	16	0	16	15	0	15
5	**SOURCE OF SUPPLY & PUMPING**								
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	1,610	254	1,864	0	1,864	1,737	0	1,737
8	305.2 Collecting & Impounding reservoirs	2	0	2	0	2	2	0	2
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	7,908	1,055	8,963	0	8,963	8,436	0	8,436
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	4	1	5	0	5	5	0	5
13	310.2 Power Generation Equipment	1,181	158	1,339	0	1,339	1,260	0	1,260
14	311.2 Pumping Equipment	5,769	787	6,556	0	6,556	6,163	0	6,163
15	339.2 Other Plant & Miscellaneous	(2)	0	(2)	0	(2)	(2)	0	(2)
16	**WATER TREATMENT PLANT**								
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	1,242	180	1,422	0	1,422	1,332	0	1,332
19	320.3 Water Treatment Equipment	3,100	473	3,573	0	3,573	3,337	0	3,337
20	321.3 Permeators	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**								
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	53	8	61	0	61	57	0	57
26	331.4 Transmission & Distribution	12,481	2,325	14,806	0	14,806	13,644	0	13,644
27	333.4 Services	1,637	255	1,892	0	1,892	1,765	0	1,765
28	334.4 Meters & Meter Installation	1,220	226	1,446	0	1,446	1,333	0	1,333
29	335.4 Hydrants	10	2	12	0	12	11	0	11
30	339.4 Other Plant & Miscellaneous	14	2	16	0	16	15	0	15
31	**GENERAL PLANT**								
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	879	98	977	0	977	928	0	928
34	340.5 Office Furniture & Equipment	1,020	161	1,181	0	1,181	1,101	0	1,101
35	340.51 Computer Equipment	1,337	820	2,157	0	2,157	1,747	0	1,747
36	341.5 Transportation Equipment	2,538	62	2,601	0	2,601	2,570	0	2,570
37	342.5 Stores Equipment	11	2	13	0	13	12	0	12
38	343.5 Tools, Shop & Garage Equipment	649	82	731	0	731	690	0	690
39	344.5 Laboratory Equipment	86	20	106	0	106	96	0	96
40	345.5 Power Operated Equipment	1,337	78	1,415	0	1,415	1,376	0	1,376
41	346.5 Communication Equipment	274	55	329	0	329	302	0	302
42	347.5 Miscellaneous Equipment	32	18	50	0	50	41	0	41
43	348.5 Other Tangible Plant	278	1	279	0	279	278	0	278
44	**INTANGIBLE PLANT**	300	40	340	0	340	320	0	320
45	**SUPPLY & PUMPING**	16,472	2,255	18,727	0	18,727	17,601	0	17,601
46	**WATER TREATMENT PLANT**	4,342	653	4,995	0	4,995	4,669	0	4,669
47	**TRANSMISSION & DISTRIBUTION**	15,415	2,818	18,233	0	18,233	16,825	0	16,825
48	**GENERAL PLANT**	8,441	1,397	9,838	0	9,838	9,141	0	9,141
49	**TOTAL ACCUMULATED DEPRECIATION**	44,970	7,163	52,133	0	52,133	48,556	0	48,556

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1994
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide month ending balances for Accumulated Depreciation by account for each month of the test year, the ending balance from the prior year and the test year average balance.

FPSC
Schedule: A-9 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/93	(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 12/31/94	(15) Net Additions	(16) Per Books Ave. Bal. 1994
1	**INTANGIBLE PLANT**															
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	286	289	292	295	298	301	306	309	312	315	318	321	324	38	305
4	339.1 Other Plant & Miscellaneous	14	14	14	14	14	14	16	16	16	16	16	16	16	2	15
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	1,610	1,631	1,652	1,673	1,694	1,715	1,738	1,759	1,780	1,801	1,822	1,843	1,864	254	1,737
8	305.2 Collecting & Impounding reservoirs	2	2	2	2	2	2	2	2	2	2	2	2	2	0	2
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	7,908	7,996	8,084	8,172	8,260	8,348	8,435	8,523	8,611	8,699	8,787	8,875	8,963	1,055	8,436
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	4	4	4	4	4	4	5	5	5	5	5	5	5	1	5
13	310.2 Power Generation Equipment	1,181	1,194	1,207	1,220	1,233	1,246	1,261	1,274	1,287	1,300	1,313	1,326	1,339	158	1,260
14	311.2 Pumping Equipment	5,769	5,835	5,901	5,967	6,033	6,099	6,160	6,226	6,292	6,358	6,424	6,490	6,556	787	6,163
15	339.2 Other Plant & Miscellaneous	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	0	(2)
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	1,242	1,257	1,272	1,287	1,302	1,317	1,332	1,347	1,362	1,377	1,392	1,407	1,422	180	1,332
19	320.3 Water Treatment Equipment	3,100	3,139	3,178	3,217	3,256	3,295	3,339	3,378	3,417	3,456	3,495	3,534	3,573	473	3,337
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	53	54	55	56	57	58	55	56	57	58	59	60	61	8	57
26	331.4 Transmission & Distribution	12,481	12,575	12,669	13,063	13,257	13,451	13,642	13,836	14,030	14,224	14,418	14,612	14,806	2,325	13,644
27	333.4 Services	1,637	1,658	1,679	1,700	1,721	1,742	1,766	1,787	1,808	1,829	1,850	1,871	1,892	255	1,785
28	334.4 Meters & Meter Installation	1,220	1,239	1,258	1,277	1,296	1,315	1,332	1,351	1,370	1,389	1,408	1,427	1,446	226	1,333
29	335.4 Hydrants	10	10	10	10	10	10	12	12	12	12	12	12	12	2	11
30	339.4 Other Plant & Miscellaneous	14	14	14	14	14	14	16	16	16	16	16	16	16	2	15
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	879	888	897	905	914	923	927	936	943	952	961	970	977	98	928
34	340.5 Office Furniture & Equipment	1,020	1,034	1,048	1,061	1,075	1,089	1,100	1,114	1,127	1,141	1,155	1,169	1,181	161	1,101
35	340.51 Computer Equipment	1,337	1,411	1,485	1,550	1,619	1,693	1,763	1,837	1,886	1,960	2,034	2,108	2,157	820	1,747
36	341.5 Transportation Equipment	2,539	2,591	2,644	2,616	2,620	2,673	2,723	2,776	2,611	2,864	2,717	2,770	2,801	82	2,570
37	342.5 Stores Equipment	11	11	11	11	11	11	13	13	13	13	13	13	13	2	12
38	343.5 Tools, Shop & Garage Equipment	649	656	663	670	677	684	689	696	703	710	717	724	731	82	690
39	344.5 Laboratory Equipment	88	88	90	92	94	96	94	96	98	100	102	104	106	20	96
40	345.5 Power Operated Equipment	1,337	1,348	1,355	1,359	1,365	1,374	1,386	1,395	1,392	1,401	1,410	1,419	1,415	78	1,376
41	346.5 Communication Equipment	274	279	284	289	294	299	301	306	310	315	320	325	329	55	302
42	347.5 Miscellaneous Equipment	32	34	36	38	40	42	36	40	42	44	46	48	50	18	41
43	348.5 Other Tangible Plant	278	278	278	278	278	278	279	279	279	279	279	279	279	1	276
44	**INTANGIBLE PLANT**	300	303	306	309	312	315	322	325	329	331	334	337	340	40	320
45	**SUPPLY & PUMPING**	16,472	16,660	16,848	17,036	17,224	17,412	17,599	17,787	17,975	18,163	18,351	18,539	18,727	2,255	17,601
46	**WATER TREATMENT PLANT**	4,342	4,396	4,450	4,504	4,558	4,612	4,671	4,725	4,779	4,833	4,887	4,941	4,995	653	4,669
47	**TRANSMISSION & DISTRIBUTION**	15,415	15,650	15,885	16,120	16,355	16,590	16,823	17,058	17,293	17,528	17,763	17,998	18,233	2,818	16,825
48	**GENERAL PLANT**	8,441	8,616	8,791	8,869	8,986	9,161	9,312	9,487	9,403	9,578	9,753	9,928	9,838	1,397	9,141
49	**TOTAL WATER ACCUM. DEPR.**	44,970	45,625	46,280	46,838	47,435	48,090	48,727	49,382	49,778	50,433	51,088	51,743	52,133	7,163	48,556

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1994
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year net additions for accumulated depreciation by account for each month of the test year and the average

FPSC
Schedule: A-9 (W)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Net Additions	(15) Average Net Additions 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	3	3	3	3	3	5	3	3	3	3	3	3	38	19
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	2	0	0	0	0	0	0	2	1
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	21	21	21	21	21	23	21	21	21	21	21	21	254	127
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	88	88	88	88	88	87	88	88	88	88	88	88	1,055	528
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	1	0	0	0	0	0	0	1	1
13	310.2 Power Generation Equipment	13	13	13	13	13	15	13	13	13	13	13	13	158	79
14	311.2 Pumping Equipment	66	66	66	66	66	61	66	66	66	66	66	66	787	394
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	15	15	15	15	15	15	15	15	15	15	15	15	180	90
19	320.3 Water Treatment Equipment	39	39	39	39	39	44	39	39	39	39	33	39	478	237
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	1	1	1	1	1	(3)	1	1	1	1	1	1	8	4
26	331.4 Transmission & Distribution	194	194	194	194	194	191	194	194	194	194	194	194	2,325	1,163
27	333.4 Services	21	21	21	21	21	24	21	21	21	21	21	21	255	128
28	334.4 Meters & Meter Installation	19	19	19	19	19	17	19	19	19	19	19	19	228	115
29	335.4 Hydrants	0	0	0	0	0	2	0	0	0	0	0	0	2	1
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	2	0	0	0	0	0	0	2	1
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	8	8	8	8	8	8	8	7	8	8	8	7	98	49
34	340.5 Office Furniture & Equipment	14	14	13	14	14	11	14	13	14	14	14	13	161	81
35	340.51 Computer Equipment	74	74	65	69	74	79	74	50	74	74	74	49	829	410
36	341.5 Transportation Equipment	53	53	(29)	4	53	50	53	(185)	53	53	53	(176)	62	31
37	342.5 Stores Equipment	0	0	0	0	0	2	0	0	0	0	0	0	2	1
38	343.5 Tools, Shop & Garage Equipment	7	7	7	7	7	5	7	7	7	7	7	7	82	41
39	344.5 Laboratory Equipment	2	2	2	2	2	(2)	2	2	2	2	2	2	20	10
40	345.5 Power Operated Equipment	9	9	4	6	9	12	9	(4)	9	9	9	(4)	78	39
41	346.5 Communication Equipment	5	5	5	5	5	2	5	4	5	5	5	4	55	27
42	347.5 Miscellaneous Equipment	2	2	2	2	2	(4)	2	2	2	2	2	2	16	9
43	348.5 Other Tangible Plant	0	0	0	0	0	1	0	0	0	0	0	0	1	1
44	**INTANGIBLE PLANT**	3	3	3	3	3	7	3	3	3	3	3	3	40	20
45	**SUPPLY & PUMPING**	188	188	188	188	188	187	188	188	188	188	188	188	2,255	1,129
46	**WATER TREATMENT PLANT**	54	54	54	54	54	59	54	54	54	54	54	54	653	327
47	**TRANSMISSION & DISTRIBUTION**	235	235	235	235	235	233	235	235	235	235	235	235	2,818	1,410
48	**GENERAL PLANT**	175	175	78	117	175	151	175	(84)	175	175	175	(99)	1,397	699
49	**TOTAL NET ADDITIONS**	655	655	558	597	655	637	655	396	655	655	655	390	7,163	3,585

5/28/95 3:3 .W3 XLS

Note: May not 4 due to rounding

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1994
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year gross additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 4 of 7
Preparer: Kimbell

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Gross Additions	(15) Average Gross Add. 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	3	3	3	3	3	5	3	3	3	3	3	3	38	19
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	2	0	0	0	0	0	0	2	1
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	21	21	21	21	21	23	21	21	21	21	21	21	254	127
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	*306.2 Lake, River & Other Intakes*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	88	88	88	88	88	87	88	88	88	88	88	88	1,055	528
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	1	0	0	0	0	0	0	1	1
13	310.2 Power Generation Equipment	13	13	13	13	13	15	13	13	13	13	13	13	158	79
14	311.2 Pumping Equipment	66	66	66	66	66	61	66	66	66	66	66	66	787	394
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	15	15	15	15	15	15	15	15	15	15	15	15	180	90
19	320.3 Water Treatment Equipment	39	39	39	39	39	44	39	39	39	39	39	39	473	237
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	1	1	1	1	1	(3)	1	1	1	1	1	1	8	4
26	331.4 Transmission & Distribution	194	194	194	194	194	191	194	194	194	194	194	194	2,325	1,163
27	333.4 Services	21	21	21	21	21	24	21	21	21	21	21	21	255	128
28	334.4 Meters & Meter Installation	19	19	19	19	19	17	19	19	19	19	19	19	226	113
29	335.4 Hydrants	0	0	0	0	0	2	0	0	0	0	0	0	2	1
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	2	0	0	0	0	0	0	2	1
31	***GENERAL PLANT***														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	9	9	9	9	9	4	9	9	9	9	9	9	103	52
34	340.5 Office Furniture & Equipment	14	14	14	14	14	11	14	14	14	14	14	14	165	83
35	340.51 Computer Equipment	74	74	74	74	74	70	74	74	74	74	74	74	884	442
36	341.5 Transportation Equipment	53	53	53	53	53	50	53	53	53	53	53	53	633	317
37	342.5 Stores Equipment	0	0	0	0	0	2	0	0	0	0	0	0	2	1
38	343.5 Tools, Shop & Garage Equipment	7	7	7	7	7	5	7	7	7	7	7	7	82	41
39	344.5 Laboratory Equipment	2	2	2	2	2	(2)	2	2	2	2	2	2	20	10
40	345.5 Power Operated Equipment	9	9	9	9	9	12	9	9	9	9	9	9	111	56
41	346.5 Communication Equipment	5	5	5	5	5	2	5	5	5	5	5	5	57	29
42	347.5 Miscellaneous Equipment	2	2	2	2	2	(4)	2	2	2	2	2	2	18	9
43	348.5 Other Tangible Plant	0	0	0	0	0	1	0	0	0	0	0	0	1	1
44	**INTANGIBLE PLANT**	3	3	3	3	3	7	3	3	3	3	3	3	40	20
45	***SUPPLY & PUMPING***	*188*	*188*	*188*	*188*	*188*	*187*	*188*	*188*	*188*	*188*	*188*	*188*	2,255	1,129
46	**WATER TREATMENT PLANT**	54	54	54	54	54	59	54	54	54	54	54	54	653	327
47	**TRANSMISSION & DISTRIBUTION**	235	235	235	235	235	233	235	235	235	235	235	235	2,818	1,410
48	**GENERAL PLANT**	175	175	175	175	175	151	175	175	175	175	175	175	2,076	1,041
49	**TOTAL GROSS ADDITIONS**	655	655	655	655	655	637	655	655	655	655	655	655	7,842	3,927

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1994
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year retirements for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Total Retirements	(15) Average Retirements 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	1	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	1	0	0	0	0	2	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	9	0	0	0	0	1	0	0	0	2	5	2
36	341.5 Transportation Equipment	0	0	82	49	0	0	0	24	0	0	0	1	4	2
37	342.5 Stores Equipment	0	0	0	0	0	0	0	216	0	0	0	25	64	32
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	223	571	285
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	5	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	13	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	1	0	0	0	13	33	17
													1	2	1
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	97	58	0	0	0	0	0	0	0	0	0	0
49	**TOTAL RETIREMENTS**	0	0	97	58	0	0	0	259	0	0	0	265	679	339
		0	0	97	58	0	0	0	259	0	0	0	265	679	339

Note: May not [illegible] of due to rounding

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1994
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year adjustments for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Total Adjustments	(15) Ave. Utility Adjustments 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	*308.2 Infiltration Galleries & Tunnels*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	*311.2 Pumping Equipment*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	*304.4 Structures & Improvements*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	*333.4 Services*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	*342.5 Stores Equipment*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	*345.5 Power Operated Equipment*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1994
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the average balance for accumulated depreciation and the non-used and useful percentage and amount.

FPSC
Schedule: A-9 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-9 (W)(1/7)	(3) 1994 NON-USED & USEFUL Percentage F-Schedules	(4) 1994 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	0	0.00%	0
3	302.1 Franchises	305	0.00%	0
4	339.1 Other Plant & Miscellaneous	15	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	0	0.00%	0
7	304.2 Structures & Improvements	1,737	57.67%	1,002
8	305.2 Collecting & Impounding reservoirs	2	57.67%	1
9	306.2 Lake, River & Other Intakes	0	57.67%	0
10	307.2 Wells & Springs	8,436	57.67%	4,865
11	308.2 Infiltration Galleries & Tunnels	0	57.67%	0
12	309.2 Supply Mains	5	57.67%	3
13	310.2 Power Generation Equipment	1,260	0.00%	0
14	311.2 Pumping Equipment	6,163	57.67%	3,554
15	339.2 Other Plant & Miscellaneous	(2)	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	0	0.00%	0
18	304.3 Structures & Improvements	1,332	0.00%	0
19	320.3 Water Treatment Equipment	3,337	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	0	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	0	0.00%	0
25	330.4 Distribution Reservoirs	57	0.00%	0
26	331.4 Transmission & Distribution	13,644	38.31%	5,227
27	333.4 Services	1,765	0.00%	0
28	334.4 Meters & Meter Installation	1,333	0.00%	0
29	335.4 Hydrants	11	0.00%	0
30	339.4 Other Plant & Miscellaneous	15	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	0	0.00%	0
33	304.5 Structures & Improvements	926	0.00%	0
34	340.5 Office Furniture & Equipment	1,101	0.00%	0
35	340.51 Computer Equipment	1,747	0.00%	0
36	341.5 Transportation Equipment	2,570	0.00%	0
37	342.5 Stores Equipment	12	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	690	0.00%	0
39	344.5 Laboratory Equipment	96	0.00%	0
40	345.5 Power Operated Equipment	1,376	0.00%	0
41	346.5 Communication Equipment	302	0.00%	0
42	347.5 Miscellaneous Equipment	41	0.00%	0
43	348.5 Other Tangible Plant	278	0.00%	0
44	**INTANGIBLE PLANT**	320	0.00%	0
45	**SUPPLY & PUMPING**	17,601	53.55%	9,425
46	**WATER TREATMENT PLANT**	4,669	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	16,825	31.07%	5,227
48	**GENERAL PLANT**	9,141	0.00%	0
49	**TOTAL**	48,556	30.18%	14,652

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Note: May not cross foot due to rounding

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-11 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water CIAC In Service Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	12/31/85 Balance	0
8	07/02/86 Balance Per Books	0
9	Utility Adjustments to ordered balance (1)	0
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	12/31/86 Balance	0
15		
16		
17	1987 Additions	975
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	975
21	12/31/87 Balance	975
22		
23		
24	1988 Additions	3,050
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	3,050
28	12/31/88 Balance	4,025
29		
30		
31	1989 Additions	675
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	675
35	12/31/89 Balance	4,700
36		
37		
38	1990 Additions	1,014
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	1,014
42	12/31/90 Balance	5,714

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-11 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water CIAC In Service Year-End Balances
1	**12/31/90 Balance**	5,714
2		
3		
4	1991 Additions	225
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	225
8	12/31/91 Balance	5,939
9		
10		
11	1992 Additions	2,100
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	2,100
15	**12/31/92 Balance**	8,039
16		
17		
18	1993 Additions	1,350
19	1993 Retirements	50
20	1993 Adjustments	0
21	1993 Net Additions	1,300
22	**12/31/93 Balance**	9,339
23		
24		
25	1994 Additions	650
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	650
29	**12/31/94 Balance**	9,989
30		
31		
32	1995 Additions	
33	1995 Retirements	
34	1995 Adjustments	
35	1995 Net Additions	
36	**12/31/95 Balance**	
37		
38		
39	1996 Additions	
40	1996 Retirements	
41	1996 Adjustments	
42	1996 Net Additions	
43	**12/31/96 Balance**	

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books

Note: May not cross foot due to rounding

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1994
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the beginning, ending and average balances of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-12 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

Line No.	(1) Classification	(2) 1994 CONTRIBUTIONS IN AID OF CONSTRUCTION Balance Per Books 12/31/93	(3) Net Additions	(4) Balance Per Books 12/31/94	(5) Utility Adjustments	(6) Adjusted Balance 12/31/94	(7) 1994 AVERAGE BALANCE Balance Per Books	(8) Utility Adjustments	(9) Adjusted Utility Balance	(10) 1994 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	150	0	150	0	150	150	0	150	0.00%	0
3	Meter Installation Fees	8,400	650	9,050	0	9,050	8,725	0	8,725	0.00%	0
4	Contributed Lines	789	0	789	0	789	789	0	789	31.61%	249
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	53.62%	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0.00%	0
7	**TOTAL WATER CIAC**	9,339	650	9,989	0	9,989	9,664	0	9,664	2.58%	249
8	**FPSC MARGIN RESERVE - CIAC**				0	0	0	0	0		

Column:
(10) from Schedule A-5 (page 7 of 7)

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION -1994
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-12 (W)
Page 2 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Balance Per Books 12/31/93	(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 12/31/94	(15) Net Additions	(16) Average Balance 1994
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	150	150	150	150	150	150	150	150	150	150	150	150	150	0	150
3	Meter Installation Fees	8,400	8,550	8,550	8,550	8,550	8,550	8,550	8,550	8,550	8,775	8,775	9,050	9,050	650	8,725
4	Contributed Lines	789	789	789	789	789	789	789	789	789	789	789	789	789	0	789
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL WATER CIAC**	9,339	9,489	9,489	9,489	9,489	9,489	9,489	9,489	9,489	9,714	9,714	9,989	9,989	650	9,664

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1994
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year net additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Additions	(15) Average Net Add. 1994
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	150	0	0	0	0	0	0	0	225	0	275	0	650	325
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL NET ADDITIONS**	150	0	0	0	0	0	0	0	225	0	275	0	650	325

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1994
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year gross additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Gross Additions	(15) Ave Gross Additions 1994
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	150	0	0	0	0	0	0	0	225	0	275	0	650	325
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL GROSS ADDITIONS	150	0	0	0	0	0	0	0	225	0	275	0	650	325

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1994
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year retirements for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1994
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL RETIREMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1994
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year adjustments for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Adjustments	(15) Ave. Utility Adjustments 1994
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL UTILITY ADJUSTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	FPSC Margin Reserve - CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-13 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water CIAC In Service Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8	**07/02/86 Balance Per Books**	0
9	Utility Adjustments to ordered balance (1)	0
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	63
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	63
28	**12/31/88 Balance**	63
29		
30		
31	1989 Additions	109
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	109
35	**12/31/89 Balance**	172
36		
37		
38	1990 Additions	130
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	130
42	**12/31/90 Balance**	302

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

5/29/95 2:54 PM A13W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-13 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water CIAC In Service Year-End Balances
1	**12/31/90 Balance**	302
2		
3		
4	1991 Additions	146
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	146
8	**12/31/91 Balance**	447
9		
10		
11	1992 Additions	175
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	175
15	**12/31/92 Balance**	622
16		
17		
18	1993 Additions	217
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	217
22	**12/31/93 Balance**	839
23		
24		
25	1994 Additions	242
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	242
29	**12/31/94 Balance**	1,081
30		
31		
32	1995 Additions	
33	1995 Retirements	
34	1995 Adjustments	
35	1995 Net Additions	
36	**12/31/95 Balance**	
37		
38		
39	1996 Additions	
40	1996 Retirements	
41	1996 Adjustments	
42	1996 Net Additions	
43	**12/31/96 Balance**	

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1994
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the beginning, ending and average balances of accumulated amortization of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-14 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W),A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1994 ACCUMULATED AMORTIZATION OF CIAC					1994 AVERAGE BALANCE			1994 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/93	Net Additions	Balance Per Books 12/31/94	Utility Adjustments	Adjusted Balance 12/31/94	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	23	4	27	0	27	25	0	25	0.00%	0
3	Meter Installation Fees	748	218	966	0	966	857	0	857	0.00%	0
4	Contributed Lines	69	20	89	0	89	79	0	79	31.07%	25
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	53.55%	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0.00%	0
7	**TOTAL ACCUM. AMORT. WATER CIAC**	840	242	1,082	0	1,082	961	0	961	2.60%	25

Column:
(10) from Schedule A-9 (page 7 of 7)

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1994
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the accumulated amortization of CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-14 (W)
Page 2 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Balance Per Books 12/31/93	(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 12/31/94	(15) Net Additions	(16) Ave. Utility Balance 1994
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	23	23	23	23	23	23	27	27	27	27	27	27	27	4	25
3	Meter Installation Fees	748	766	784	802	820	838	858	876	894	912	930	948	968	218	857
4	Contributed Lines	69	71	73	75	77	79	77	79	81	83	85	87	89	20	79
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL ACC. AMORT. CIAC	840	860	880	900	920	940	962	982	1,002	1,022	1,042	1,062	1,082	242	961

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1994
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year net additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Net Additions	(15) Average Net Add. 1994
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	4	0	0	0	0	0	0	4	2
3	Meter Installation Fees	18	18	18	18	18	20	18	18	18	18	18	18	218	109
4	Contributed Lines	2	2	2	2	2	(2)	2	2	2	2	2	2	20	10
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL NET ADDITIONS**	20	20	20	20	20	22	20	20	20	20	20	20	242	121

5/29/95 3:34 PM A14W3.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1994
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year gross additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Gross Additions	(15) Average Gross Adc. 1994
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	4	0	0	0	0	0	0	4	2
3	Meter Installation Fees	18	18	18	18	18	20	18	18	18	18	18	18	218	109
4	Contributed Lines	2	2	2	2	2	(2)	2	2	2	2	2	2	20	10
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL GROSS ADDITIONS	20	20	20	20	20	22	20	20	20	20	20	20	242	121

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1994
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year retirements of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1994
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL RETIREMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1994
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year adjustments to accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Adjustments	(15) Ave. Utility Adjustments 1994
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL UTILITY ADJUSTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -1994
CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
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 - 1994
SUMMARY

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
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.

5/29/95 3:35 PM A15W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. *If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.*

FPSC
Schedule: A-16 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W)
A-7(W)

Line No.	(1) Description	(2) Water Advances For Construction *Year-end Balances*
1	**12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93**	0
2	Utility Adjustments to Beginning Balance	0
3	**Restated Balance 12/31/91**	0
4	1992 Additions	0
5	1992 Adjustments	0
6	**12/31/92 Balance**	0
7	1993 Additions	0
8	1993 Adjustments	0
9	**12/31/93 Balance**	0
10	1994 Additions	0
11	1994 Adjustments	0
12	**12/31/94 Balance**	0
13	1995 Additions	
14	1995 Adjustments	
15	**12/31/95 Balance**	
16	1996 Additions	
17	1996 Adjustments	
18	**12/31/96 Balance**	

AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

19	Beginning Balance 12/31/93	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 12/31/94*	0
32	Average Balance	0
33	Non-used and Useful Percentage	0.00%
34	Non-used and Useful Amount	0

SCHEDULE OF WATER WORKING CAPITAL ALLOWANCE CALCULATION - 1994

Company: **SSU / Bradford / Keystone Club Estates**
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O & M expenses multiplied by the working capital percent.

FPSC
Schedule: A-17 (W)
Page 1 of 1
Preparer: Vierima
Recap schedules: A-1(W)

(1)		(2)	(3)	(4)	(5)
		1994 WORKING CAPITAL ALLOWANCE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Total Operation and Maintenance Expenses	26,244	0	26,244	B-1(W)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	3,281	0	3,281	

5/29/95 3:36 PM A17W.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1994

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] 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-18 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/93	(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 12/31/94	(15) Test Year Simple Average Balance
1	Utility Plant in Service	316,648,990	316,550,439	316,502,098	315,677,998	316,178,839	315,659,105	317,355,463	325,607,701	327,711,608	329,410,408	331,285,615	329,835,198	309,070,115	312,859,553
2	*Construction in Process*	*13,210,476*	*13,185,864*	*14,581,242*	*16,786,802*	*17,604,686*	*19,633,766*	*23,844,499*	*18,025,246*	*17,319,201*	*17,062,361*	*16,797,627*	*20,770,019*	*6,947,933*	*10,079,205*
3															
4	**GROSS UTILITY PLANT**	329,859,466	329,736,303	331,083,340	332,464,800	333,783,525	335,292,871	341,199,962	343,632,947	345,030,809	346,472,769	348,083,242	350,605,217	316,018,048	322,938,758
5															
6	Less: Accumulated Deprec.	(71,529,279)	(72,445,554)	(73,361,971)	(74,181,697)	(75,091,916)	(75,969,520)	(76,890,931)	(77,770,280)	(78,426,589)	(79,345,874)	(80,263,254)	(81,196,522)	(73,806,379)	*(72,667,829)*
7															
8	**NET UTILITY PLANT**	258,330,187	257,290,749	257,721,369	258,283,103	258,691,609	*259,323,351*	*264,309,031*	*265,862,667*	266,604,220	267,127,095	267,819,988	269,408,695	242,211,669	250,270,929
9															
10	Acquisition Adjustment	(488,893)	(488,743)	(488,743)	(488,743)	(488,593)	(492,397)	(492,397)	(492,397)	(492,397)	(492,397)	(492,247)	(492,247)	(1,524,088)	(1,006,491)
11	Accumulated Amortization	18,909	17,965	17,020	16,075	15,130	14,185	13,240	12,295	*11,350*	*10,405*	9,461	8,516	209,672	114,291
12															
13	***INVESTMENT IN UTILITY PLANT***	257,860,203	256,819,971	257,249,646	257,810,435	258,218,146	258,845,139	263,829,874	265,382,565	266,123,173	266,645,103	267,337,202	268,924,964	240,897,253	249,378,729
14															
15	Land Held For Resale	481,839	481,839	481,838	481,839	481,839	481,839	481,839	481,839	481,839	481,838	481,790	481,790	481,790	481,815
16	Bonds Receivable	*2,250,000*	*2,250,000*	*2,250,000*	*2,250,000*	2,250,000	2,250,000	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,235,000
17	Investment in Gas Assets	1,508,140	1,492,759	1,487,426	1,493,850	1,490,917	1,485,062	1,479,524	1,471,350	1,468,619	1,464,966	1,457,937	1,455,881	*1,480,589*	*1,494,365*
18															
19	**TOTAL OTHER INVESTMENTS**	4,239,979	4,224,598	4,219,264	*4,225,689*	*4,222,756*	*4,216,901*	*4,181,363*	*4,173,189*	4,170,458	4,166,804	4,159,727	4,157,671	4,182,379	4,211,180
20															
21	Cash	2,030,622	(784,300)	(983,438)	731,685	873,936	1,436,966	1,805,171	1,504,532	1,309,263	935,372	1,961,916	157,829	897,997	1,464,310
22	Special Deposits	171,116	248,232	249,617	170,571	173,284	19,691	*219,564*	*218,878*	*219,415*	*417,297*	419,055	112,253	307,907	239,512
23	Restricted Cash	1,171,434	1,103,870	1,689,665	1,133,411	1,130,612	1,697,376	10,812,697	10,579,907	11,167,834	9,826,039	9,870,989	9,719,746	9,487,936	5,329,685
24	Utility Deposits	98,810	122,243	122,243	133,798	133,798	108,040	109,040	109,040	109,015	109,015	109,016	93,318	88,881	93,846
25	Working Funds	9,122	9,551	11,430	41,271	11,128	10,233	10,967	10,897	8,959	*9,129*	*15,740*	14,540	12,633	10,878
26	Temporary Cash Investments	9,182,259	10,370,941	8,850,638	6,696,435	6,555,903	7,218,908	4,530,899	2,549,181	786,317	1,293,653	1,802,986	1,257,749	8,000,000	8,591,130
27															
28	**TOTAL CASH**	12,663,363	11,070,537	9,940,155	8,907,171	8,878,661	10,491,214	17,488,338	14,972,435	13,600,803	12,590,505	14,179,702	11,355,435	18,795,354	15,729,361
29															

5/29/95 3:36 PM A18W1.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1994

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] 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-18 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/93	(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 12/31/94	(15) Test Year Simple Average Balance
33	Customer Accounts Receivable	3,213,090	3,494,057	3,207,320	3,314,006	3,970,870	3,764,683	3,629,114	3,293,921	3,088,193	3,466,653	3,161,762	3,577,165	3,842,823	3,527,957
34	Other Accounts Receivable	388,265	368,433	296,216	278,300	275,750	257,488	239,871	238,061	221,197	222,333	239,137	366,013	329,240	358,753
35	Allowance for Doubtful Accounts	(312,278)	(335,199)	(324,111)	(376,189)	(373,599)	(426,889)	(306,293)	(367,346)	(167,830)	(157,191)	(173,947)	(207,426)	(326,785)	(319,532)
36	Notes Receivable	38,500	38,500	26,000	0	0	0	0	0	0	0	0	0	0	19,250
37	Inventories	554,580	550,280	520,738	578,435	616,185	451,178	477,886	480,833	476,571	443,543	437,535	312,941	351,572	453,076
38	Prepaid Expenses	155,388	142,277	113,093	58,973	39,441	30,555	6,470	(62,854)	(82,368)	(128,246)	(20,507)	(4,335)	80,352	117,870
39	Accrued Interest Receivable	122,777	26,290	124,241	26,000	68,257	82,094	17,923	135,051	160,978	154,674	166,534	192,824	196,029	159,403
40	Unbilled Revenues	4,041,187	4,111,400	4,190,845	3,824,762	3,824,762	3,824,762	3,824,762	3,824,762	3,824,762	3,824,762	3,824,762	3,824,762	3,490,671	3,765,929
41	Misc Current Assets	57,506	63,492	64,407	72,493	83,763	85,199	87,045	90,472	105,543	105,719	107,958	177,804	179,935	118,720
42															
43	TOTAL CURRENT ASSETS	8,259,015	8,459,530	8,218,749	7,776,780	8,505,429	8,069,070	7,976,778	7,632,900	7,647,046	7,932,247	7,743,234	8,239,748	8,143,835	8,201,426
44															
45	Unamortized Debt Issue Cost	2,449,582	2,429,618	2,411,625	2,392,561	2,430,298	2,409,708	2,672,539	2,663,964	2,643,106	2,623,289	2,601,322	2,581,320	2,558,722	2,504,152
46	Extraordinary Abandonment	0	0	0	0	0	0	0	0	0	0	0	0	690,175	345,088
47	Regulatory Assets	1,873,583	1,874,644	2,269,983	2,302,964	2,304,053	2,305,150	2,306,248	2,307,895	2,308,993	2,309,947	2,310,600	2,311,252	2,488,413	2,189,998
48	Preliminary Survey and Investigations	1,739,974	1,568,973	1,577,390	1,645,154	1,657,654	1,655,811	1,745,020	886,569	962,083	979,900	983,595	1,030,985	774,158	1,257,066
49	Temporary Clearing Accounts	10,616	95,903	24,269	232,115	61,475	59,407	54,814	3,396	15,900	22,225	15,692	(44,030)	(7,890)	1,463
50	Clearing Accounts	0	15,617	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	2,344,927	2,323,844	2,343,366	2,300,959	2,417,645	2,432,235	2,456,176	2,482,771	2,466,100	2,298,561	2,256,810	2,192,786	1,963,777	2,154,362
52	Other Deferred Debits	1,954,057	2,124,802	2,095,278	2,100,385	2,149,912	2,249,074	4,800,685	4,754,206	4,779,990	4,862,802	4,823,629	4,889,840	5,707,993	3,831,025
53	Deferred Federal Income Taxes	12,699,029	12,699,029	13,603,994	13,567,089	13,567,089	13,567,089	13,567,089	13,567,089	13,567,089	13,567,089	13,567,089	13,567,089	14,013,106	13,356,068
54	Deferred State Income Taxes	3,390,497	3,390,497	3,695,894	3,695,092	3,695,092	3,695,092	3,695,092	3,695,092	3,695,092	3,695,092	3,695,092	3,695,092	3,719,605	3,555,051
55															
56	TOTAL DEFERRED ASSETS	26,462,465	26,522,927	28,021,799	28,236,319	28,283,219	28,383,566	31,297,663	30,360,984	30,438,353	30,358,905	30,253,829	30,224,334	31,906,059	29,185,263
57															
58	TOTAL ASSETS	309,485,025	307,097,563	307,649,613	306,956,394	308,108,211	310,005,890	324,774,016	322,522,073	321,979,833	321,693,564	323,673,694	322,902,152	303,926,880	306,705,959

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1994

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] 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.	EQUITY CAPITAL AND LIABILITIES	(1)	(2) Beginning Balance 12/31/93	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	(14) Ending Balance 12/31/94	(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		4,673,713	5,241,498	5,696,670	5,471,535	5,792,871	5,995,585	6,267,379	6,224,757	6,118,079	5,918,118	5,587,771	5,450,340	5,344,894	5,009,304
4																
5	**TOTAL STOCKHOLDERS EQUITY**		77,506,118	78,073,903	78,529,075	78,303,940	78,625,276	78,827,990	79,099,784	79,057,162	78,950,484	78,750,523	78,420,176	78,282,745	78,177,299	77,841,709
6																
7	Bonds Payable		15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	0	0	7,500,000
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		70,220,738	70,219,542	70,217,832	70,056,557	70,039,527	70,037,294	81,977,312	81,975,479	80,972,244	80,947,599	80,943,694	97,462,761	80,814,090	75,517,414
10																
11	**TOTAL LONG TERM DEBT**		109,416,988	109,415,792	109,414,082	109,252,807	109,235,777	109,233,544	121,173,562	121,171,729	120,168,494	120,143,849	120,139,944	121,659,011	105,010,340	107,213,664
12																
13	**TOTAL CAPITALIZATION**		186,923,106	187,489,695	187,943,157	187,556,747	187,861,053	188,061,534	200,273,346	200,228,891	199,118,978	198,894,372	198,560,120	199,941,756	183,187,639	185,055,373
14																
15	Accounts Payable		4,514,298	223,076	923,895	1,672,731	912,065	982,503	1,656,388	799,684	1,253,706	304,633	1,363,798	1,837,935	3,519,486	4,016,893
16	Accounts Payable-Other		507,974	514,083	495,052	546,107	547,613	546,295	581,618	587,716	512,971	535,902	504,520	459,720	451,791	479,884
17	Current Portion of Debt		1,160,000	1,160,000	1,160,000	1,160,000	1,175,000	1,175,000	1,953,943	1,953,943	1,953,943	1,953,943	1,955,570	1,957,207	2,021,538	1,590,770
18	Accounts Payable-Affiliates		882,365	1,257,082	45,860	(287,371)	(131,324)	(11,142)	110,534	140,145	(825,338)	(405,713)	(230,057)	(15,400)	1,734,406	1,308,386
19	Customer Deposits		1,773,755	1,782,648	1,809,402	1,777,911	1,790,942	1,812,292	1,837,236	1,851,111	1,864,998	1,871,473	1,880,107	1,887,130	1,697,873	1,735,714
20	Accrued Taxes Payable		3,426,244	4,842,844	5,888,811	3,896,217	4,516,669	4,877,738	5,344,103	7,188,813	6,224,344	6,360,781	6,509,303	3,525,188	3,255,004	3,340,624
21	Accrued Interest-Debt		1,427,135	899,748	374,873	1,151,064	1,727,244	2,308,175	2,291,738	574,134	1,134,171	1,140,706	1,707,889	1,360,256	1,780,712	1,593,924
22	Other Accrued Interest		55,945	56,962	58,363	59,681	61,571	63,987	62,308	58,766	56,806	55,681	56,409	55,044	50,275	53,110
23	Notes Payable		36,258	35,543	34,837	34,053	33,186	32,454	31,784	31,108	30,426	29,739	29,040	28,440	27,730	31,994
24	Accrued Liabilities		576,384	749,268	745,760	789,140	825,981	917,427	1,072,219	752,015	846,837	976,426	1,176,109	1,401,606	995,475	785,930
25																
26	**TOTAL CURRENT LIABILITIES**		14,360,358	11,521,272	11,536,853	10,799,533	11,458,947	12,704,729	14,941,871	13,937,435	13,052,464	12,823,571	14,952,688	12,497,126	15,514,090	14,937,229
27																

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1994

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] 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 2 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/93	(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 12/31/94	(15) Test Year Simple Average Balance
28	Advances For Construction	3,255,918	3,255,918	3,343,983	3,241,182	3,256,725	3,420,295	3,495,361	3,570,419	3,536,609	3,536,609	3,589,843	3,679,138	4,238,230	3,747,074
29	Deferred Revenues	1,132,230	1,054,052	0	422	434	(2,093)	(2,093)	(2,086)	(2,092)	(2,083)	(2,138)	9,387	23,044	577,637
30	Other Deferred Credits	1,464,135	1,532,727	1,481,362	2,257,522	2,259,071	2,281,884	2,335,844	2,452,487	2,591,650	2,685,773	2,795,638	2,768,846	2,334,736	1,899,436
31	Regulatory Liabilities	2,007,626	2,007,626	2,402,746	2,397,122	2,397,122	2,397,122	2,397,122	2,397,122	2,397,122	2,397,122	2,397,122	2,397,122	2,599,125	2,303,376
32	Pension And Benefits Reserves	115,086	(22,711)	13,023	(189,285)	(193,772)	(158,038)	(148,269)	(196,429)	(160,696)	(126,547)	(176,307)	(179,874)	(341,716)	(113,315)
33	Other Accrued Reserves	0	0	0	0	0	0	0	40,000	80,000	120,000	160,000	200,000	0	0
34	Contributions in Aid Construction	109,005,061	109,237,649	109,489,963	109,690,998	109,892,189	110,179,878	110,450,095	110,730,838	110,936,083	111,202,283	111,458,634	111,999,236	98,794,911	103,899,986
35	Accumulated Amortization	(22,342,371)	(22,615,878)	(22,889,385)	(23,162,892)	(23,436,399)	(23,709,906)	(23,983,413)	(24,256,920)	(24,530,427)	(24,803,934)	(25,076,466)	(25,349,976)	(23,786,886)	(23,064,629)
36	Deferred Investment Tax Credit	1,095,418	1,092,277	1,090,997	1,087,856	1,084,716	1,081,576	1,078,436	1,075,296	1,072,156	1,069,015	1,065,875	1,062,735	1,404,513	1,249,966
37	Deferred Taxes-AFUDC	715,075	715,075	712,815	732,416	732,416	732,416	732,417	732,416	732,416	732,416	732,416	732,416	732,191	723,633
38	Deferred Income Taxes	11,753,383	11,829,861	12,524,099	12,544,773	12,795,709	13,016,493	13,203,298	13,812,606	13,155,570	13,164,957	13,216,275	13,144,240	18,227,303	15,490,193
39															
40	TOTAL DEFERRED CREDITS	108,201,561	108,086,596	108,169,603	108,600,114	108,788,211	109,239,627	109,558,799	108,355,747	109,808,391	109,975,621	110,160,886	110,463,270	105,225,151	106,713,357
41															
42	TOTAL CAPITAL AND LIABILITIES	309,485,025	307,097,563	307,649,613	306,956,394	308,108,211	310,005,890	324,774,016	322,522,073	321,979,833	321,693,564	323,673,894	322,902,152	303,926,880	306,705,959

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1994
ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the annual balance of Acquisition Adjustments, and the Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedule: A-1 (W),A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)
		ACQUISITION ADJUSTMENTS BALANCE			**ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS**	
Line No.	Description	Amount	Average Balance (1)	Description	Annual Expense & Balance	Average Balance (1)
	07/02/86 Balance Per Books	0		07/02/86 Balance Per Books	0	
1						
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	0	**12/31/94 BALANCE**	0	0
10				1995 Amortization Expense		
11	12/31/95 BALANCE			12/31/95 BALANCE		
12				1996 Amortization Expense		
13	12/31/96 BALANCE			12/31/96 BALANCE		

Note: (1) Acquisition Adjustment simple average and 13-month average balances are the same as year-end balances for the test period. Year-end balances remain unchanged from those originally ordered. The acquisition adjustment balance is amortized straight-line; therefore, the annual amortization expense remains constant each year.

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION

	(1)	(2)	(3) Supporting Schedules	(4) Recap Schedules
	ACQUISITION ADJUSTMENTS:	1994		
14	Average Balance	0	Above	
15	Composite Non-Used & Useful Plant in Service - %	31.94%	A-5 (W)	
16	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	0	Above	
18	Composite Non-Used & Useful Accumulated Depreciation - %	30.18%	A-9 (W)	
19	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
20	**NET NON-USED AND USEFUL AMOUNT**	0		A-7 (W)

Note: May not cross foot due to rounding.

SCHEDULE OF OTHER - WATER - 1994
DEFERRED DEBITS

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of average balances for deferred debits for the test year.

Schedule: A-21 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W),

	(1)	(2)	(3)	(4)	(5)
		TOTAL DEFERRED DEBITS			
Line No.	Description	ADDITIONS	MONTHLY AMORTIZATION	UNAMORTIZED BALANCE	Recap Schedule
1	**DEFERRED DEBITS**				
3	**12/31/93 Balance**			0	
4	Jan	0	0	0	
5	Feb	0	0	0	
6	Mar	0	0	0	
7	Apr	0	0	0	
8	May	0	0	0	
9	Jun	0	0	0	
10	Jul	0	0	0	
11	Aug	0	0	0	
12	Sep	0	0	0	
13	Oct	0	0	0	
14	Nov	0	0	0	
15	12/31/94 Balance	0	0	0	
16					
17	**Total Amortization Expense 12/31/94**		0		B-1 (W)
18	**Average Rate Base Balance 12/31/94**			0	A-1 (W)

SCHEDULE OF WATER NET OPERATING INCOME - 1994
PRESENT AND REQUESTED

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

Line No.	(1) Description	(2) 1994 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1994 REQUESTED OPERATING INCOME Requested Revenue Increase	(6) Requested Income	(7) Requested Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	32,883	549	33,432	19,872	53,304	59.44%	B-4(W),B-3(W)
3	Other Revenue	1,070	0	1,070	0	1,070		B-4(W)
4	**TOTAL OPERATING REVENUES**	33,953	549	34,502	19,872	54,374		
5	***OPERATING EXPENSES:***							
6	Operation and Maintenance	26,244	0	26,244	0	26,244		B-5(W)
7	Depreciation net of CIAC Amort	5,506	0	5,506	0	5,506		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	6,139	(1,124)	5,015	894 (A)	5,909		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(4,660)	645	(4,015)	7,321 (B)	3,306		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	33,229	(479)	32,750	8,215	40,965		
12	**NET OPERATING INCOME**	725	1,028	1,752	11,657	13,409		
13	**RATE BASE**	136,129	0	136,129		136,129		A-1(W)
14	**RATE OF RETURN**	0.53%		1.29%		9.85%		D-1(W)

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.

SCHEDULE OF WATER NET OPERATING INCOME - 1994
PRESENT AND REQUIRED

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

Line No	(1) Description	(2) 1994 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1994 REQUIRED OPERATING INCOME Required Revenue Increase		(6) Required Income	(7) Required Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**								
2	Water Sales	32,883	549	33,432	19,872		53,304	59.44%	B-4(W),B-3(W)
3	Other Revenue	1,070	0	1,070	0		1,070		B-4(W)
4	**TOTAL OPERATING REVENUES**	33,953	549	34,502	19,872		54,374		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	26,244	0	26,244	0		26,244		B-5(W)
7	Depreciation net of CIAC Amort	5,506	0	5,506	0		5,506		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	6,139	(1,124)	5,015	894	(A)	5,909		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(4,660)	645	(4,015)	7,321	(B)	3,306		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	33,229	(479)	32,750	8,215		40,965		
12	**NET OPERATING INCOME**	725	1,028	1,752	11,657		13,409		
13	**RATE BASE**	136,129	0	136,129			136,129		A-1(W)
14	**RATE OF RETURN**	0.53%		1.29%			9.85%		D-1(W)

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1994
REQUIRED AND REQUESTED

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of required and requested revenue adjustments for the test year.

FPSC
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

Line No.	Description	Required	Requested	Supporting Schedules	Recap Schedules
		(1)	(2)	(3)	(4)	(5)
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	11.19%	D-1(W)	
3	*Rate of Return (%)*	9.85%	9.85%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	136,129	136,129	A-1(W)	
6	Required / Requested Income (L3 x L5)	13,409	13,409		
7	Adjusted Income Under Present Rates	1,752	1,752	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	11,657	11,657		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	18,978	18,978		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	19,872	19,872		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	18,978	18,978		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	7,321	7,321		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	894	894		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	11,657	11,657		B-1(W)1/3,2//3

Notes:

(A) For interim period, the Required Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).

(B) See below calculation of Required Rate of Return for interim 1995.

(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.

(D) Requested Rate of Return is calculated using requested income divided by rate base.

1995 INTERIM REQUIRED RATE OF RETURN CALCULATION

Line No.	Class of Capital	Ratio	Cost Rate	*Weighted* Cost
		(1)	(2)	(3)	(4)
21	Long-Term Debt	57.79%	8.97%	5.18%
22	Customer Deposits	0.90%	5.92%	0.05%
23	Deferred ITC	0.67%	9.89%	0.07%
24	Short Term Debt	0.00%	0.00%	0.00%
25	Preferred Stock	0.00%	0.00%	0.00%
26	Common Equity	41.44%	11.19%	4.64%
27	Adjustment for Gas	(0.80%)	11.19%	(0.09%)
28	TOTAL	100.00%		9.85%

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1994

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line shown on the net operating income statement.

FPSC
Schedule: B-3(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Water	(3) Supporting Schedule
1	**A. REVENUES:**		B-4(W)
2	1. Difference between Booked & Annualized Revenues.	(549)	
3			
4	2.	0	
5			
6		(549)	
7	**B. OPERATION AND MAINTENANCE EXPENSE:**		B-5(W)
8	1.	0	
9			
10	2.	0	
11			
12	3.	0	
13			
14	4.	0	
15			
16	5.	0	
17			
18	6.	0	
19			
20	7.	0	
21			
22		0	
23	**C. DEPRECIATION NET OF AMORTIZATION OF CIAC:**		B-13(W)
24	1.	0	
25			
26	2.	0	
27			
28		0	
29	**D. AMORTIZATION:**		B-18(W), A-21(W)
30	1.	0	
31			
32	2.	0	
33			
34		0	
35	**E. TAXES OTHER THAN INCOME:**		B-15(W)
36	1. Calculate RAF impact due to difference between booked and annualized revenues.	25	
37			
38	2. N/A	0	
39			
40	3. Non Used and Useful Property Taxes	(1,149)	
41			
42		(1,124)	
43	**F. INCOME TAXES:**		B-16(W)
44	1. Calculate income tax impact as a result of the adjustments to per book income components.	645	
45			
46	2.	0	
47			
48		645	
49			
50			
51	**TOTAL WATER INCOME ADJUSTMENTS**	(1,028)	

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING REVENUES - 1994
UNDER PRESENT RATES

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered or measured commercial and provide an explanation.

FPSC
Schedule: B-4(W)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-1(W)
B-3(W)

Line No.	Account No. and Description	1994 Revenues (Present) Per Books	Adjustments	Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0		
3	461.1 Metered - Residential	32,874		
4	461.2 Metered - Commercial	0		
5	461.3 Metered - Industrial	0		
6	461.4 Metered - Public Authority	0		
7	461.5 Metered - Multi-Family	0		
8	Subtotal Water Sales	32,874	558	33,432
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0		
11	462.2 Private Fire Protection	0		
12	464 Other Sales - Public Authorities	0		
13	465 Irrigation Customers	0		
14	466 Sales for Resale	0		
15	467 Interdepartmental Sales	0		
16	475 Unbilled Revenues	10		
17	Subtotal Other Water Sales	10	(10)	0
18	**TOTAL WATER SALES**	32,883	549	33,432
19	**OTHER WATER REVENUES:**			
20	470 Forfeited Discounts	0		0
21	471 Misc. service Revenues	1,070		1,070
22	472 Rents From Water Property	0		0
23	473 Interdepartmental Rents	0		0
24	474 Other Water Revenues	0		0
25	**TOTAL OTHER WATER REVENUES**	1,070	0	1,070
26	**TOTAL PRESENT WATER OPERATING REVENUES**	33,953	549	34,502

Note: Adjustment relates to Annualized Revenues and cannot be broken out by class of service.
An explanation of Adjustments is provided in the "E" Schedules.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
SUMMARY OF TOTAL O & M EXPENSES

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule that summarizes the total direct and allocated O & M expenses for the test year.

FPSC
Schedule: B-5(W)
Page 1 Of 9
Preparer: Kimball
Recap Schedule: B-1(W)

Line No.	(1) Account No. and Name	(2) 1994 TOTAL O & M (.1 - .8) Per Books O & M	(3) Adjustments	(4) Adjusted O & M	(5) 1994 DIRECT O & M (.1 - .5) Per Books O & M	(6) Adjustments	(7) Adjusted O & M	(8) 1994 ALLOCATED CUST ACCTS (.7) Per Books O & M	(9) Adjustments	(10) Adjusted O & M	(11) 1994 ALLOCATED A & G (.8) Per Books O & M	(12) Adjustments	(13) Adjusted O & M
1	601 Salaries & Wages - Employees	13,745	0	13,745	8,004	0	8,004	1,686	0	1,686	4,054	0	4,054
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits (1)	3,294	0	3,294	1,918	0	1,918	405	0	405	972	0	972
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	1,944	0	1,944	1,871	0	1,871	6	0	6	67	0	67
6	616 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	38	0	38	38	0	38	0	0	0	0	0	0
8	620 Materials & Supplies	1,923	0	1,923	1,611	0	1,611	101	0	101	211	0	211
9	631 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632 Contractual Services - Acct.	175	0	175	0	0	0	0	0	0	175	0	175
11	633 Contractual Services - Legal	139	0	139	0	0	0	0	0	0	139	0	139
12	634 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	1,313	0	1,313	829	0	829	0	0	0	484	0	484
14	641 Rental of Real Building/Real Property	151	0	151	0	0	0	15	0	15	137	0	137
15	642 Rental of Equipment	10	0	10	0	0	0	0	0	0	9	0	9
16	650 Transportation Expense	1,124	0	1,124	1,032	0	1,032	41	0	41	51	0	51
17	656 Insurance - Vehicle	115	0	115	0	0	0	0	0	0	115	0	115
18	657 Insurance - General Liability	263	0	263	0	0	0	0	0	0	263	0	263
19	658 Insurance - Workman's Comp (2)	245	0	245	143	0	143	30	0	30	72	0	72
20	659 Insurance - Other	24	0	24	0	0	0	0	0	0	24	0	24
21	660 Advertising Expense	28	0	28	0	0	0	0	0	0	28	0	28
22	665 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667 Reg. Comm. Exp. - Other	93	0	93	0	0	0	0	0	0	93	0	93
24	670 Bad Debt Expense	128	0	128	0	0	0	128	0	128	0	0	0
25	675 Miscellaneous Expenses	1,489	0	1,489	25	0	25	120	0	120	1,344	0	1,344
26	**TOTAL WATER O & M EXPENSES**	26,244	0	26,244	15,471	0	15,471	2,535	0	2,535	8,239	0	8,239

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
TOTAL O & M BY MONTH (6XX.1 - 6XX.8)

Company: SSU / Bradford / Keystone Club Estates
Docket No.:
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 2 Of 9
Preparer: Kimball
Recap Schedule B-1(W)

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Per Books O & M	(15) TOTAL O & M (.1 - .8) Adjustments	(16) Adjusted O & M
1	601.1-.8 Salaries & Wages - Employees	668	1,477	680	1,102	927	1,067	788	1,010	921	1,418	506	3,160	13,745	0	13,745
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8 Employee Pensions & Benefits (1)	165	354	163	265	222	255	189	242	221	340	122	757	3,294	0	3,294
4	610.1-.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.8 Purchased Power	140	126	157	203	203	257	146	170	7	288	129	119	1,944	0	1,944
6	616.1-.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.8 Chemicals	0	0	38	0	0	0	0	0	0	0	0	0	38	0	38
8	620.1-.8 Materials & Supplies	66	35	134	33	30	48	367	173	33	28	910	66	1,923	0	1,923
9	631.1-.8 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.8 Contractual Services - Acct.	13	14	14	14	14	16	15	16	17	15	13	14	175	0	175
11	633.1-.8 Contractual Services - Legal	11	11	11	11	11	12	12	13	14	12	11	11	139	0	139
12	634.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8 Contractual Services - Other	37	38	40	155	38	328	212	241	48	41	97	39	1,313	0	1,313
14	641.1-.8 Rental of Real Building/Real Property	11	12	13	12	12	14	13	12	15	13	12	13	151	0	151
15	642.1-.8 Rental of Equipment	1	1	1	1	1	1	1	1	1	1	1	1	10	0	10
16	650.1-.8 Transportation Expense	72	81	111	202	9	55	100	106	66	66	62	196	1,124	0	1,124
17	656.1-.8 Insurance - Vehicle	9	9	10	9	9	10	10	10	11	10	9	9	115	0	115
18	657.1-.8 Insurance - General Liability	20	21	22	20	20	23	23	24	26	22	20	21	263	0	263
19	658.1-.8 Insurance - Workman's Comp (2)	13	27	12	20	16	19	14	18	16	26	9	56	245	0	245
20	659.1-.8 Insurance - Other	2	2	2	2	2	2	2	2	2	2	2	2	24	0	24
21	660.1-.8 Advertising Expense	2	2	2	2	2	3	2	3	3	2	2	2	28	0	28
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.8 Reg. Comm. Exp. - Other	7	7	8	7	7	8	8	8	9	8	7	7	93	0	93
24	670.1-.8 Bad Debt Expense	9	8	12	10	12	13	11	0	9	11	12	22	128	0	128
25	675.1-.8 Miscellaneous Expenses	111	114	122	114	115	131	126	122	141	124	113	154	1,489	0	1,489
26	**TOTAL WATER O & M EXPENSES**	1,375	2,337	1,552	2,181	1,649	2,261	2,044	2,172	1,559	2,425	2,036	4,651	26,241	0	26,241

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF OPERATING AND MAINTENANCE EXPENSES - 1994
DIRECT EXPENSES BY MONTH (6XX.1 - 6XX.6)

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 3 of 5
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(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 (2 - 6) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.6 Salaries & Wages - Employees	264	1,055	184	653	456	540	285	638	405	930	44	2,550	8,004	0	8,004
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6 Employee Pensions & Benefits (1)	63	253	44	157	109	129	68	153	97	223	11	611	1,916	0	1,916
4	610.1-.6 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.6 Purchased Power	134	120	151	197	197	250	140	164	0	282	123	113	1,871	0	1,871
6	616.1-.6 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.6 Chemicals	0	0	38	0	0	0	0	0	0	0	0	0	38	0	38
8	620.1-.6 Materials & Supplies	43	12	107	9	4	19	340	154	5	1	885	32	1,611	0	1,611
9	631.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6 Contractual Services - Other	0	0	0	117	0	285	170	197	0	0	60	0	829	0	829
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.1-.6 Transportation Expense	65	74	103	195	1	46	92	101	55	56	54	185	1,032	0	1,032
17	656.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6 Insurance - Workman's Comp (2)	5	19	0	12	9	10	5	11	7	17	1	45	143	0	143
20	659.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	25	25	0	25
26	**TOTAL WATER DIRECT O & M EXPENSES**	574	1,533	630	1,340	775	1,279	1,100	1,418	572	1,511	1,178	3,561	15,471	0	15,471

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (6XX.7)

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 4 Of 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.7 Salaries & Wages - Employees	114	101	161	135	156	168	149	4	115	145	157	283	1,688	0	1,688
2	603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7 Employee Pensions & Benefits (1)	27	24	38	32	38	40	36	1	28	35	38	68	405	0	405
4	*610.7 Purchased Water*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7 Purchased Power	0	0	1	1	1	1	1	0	0	1	1	1	6	0	6
6	616.7 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	*618.7 Chemicals*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7 Materials & Supplies	7	6	10	8	9	10	9	0	7	9	9	17	101	0	101
9	631.7 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	*632.7 Contractual Services - Acct.*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7 Rental of Real Building/Real Property	1	1	1	1	1	1	1	0	1	1	1	2	15	0	15
15	642.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7 Transportation Expense	3	2	4	3	4	4	4	0	3	4	4	7	41	0	41
17	656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7 Insurance - Workman's Comp (2)	2	2	3	2	3	3	3	0	2	3	3	5	30	0	30
20	659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7 Bad Debt Expense	9	8	12	10	12	13	11	0	9	11	12	22	128	0	128
25	675.7 Miscellaneous Expenses	8	7	11	10	11	12	11	0	8	10	11	20	120	0	120
26	**TOTAL WATER ALLOCATED CUST ACCTS EXP.**	171	152	241	203	235	253	224	5	172	217	235	426	2,535	0	2,535

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
ALLOCATED A & G EXPENSES BY MONTH (6XX.8)

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
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Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED A & G EXPENSE (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.8 Salaries & Wages - Employees	310	321	335	314	315	359	354	368	401	343	308	327	4,054	0	4,054
2	603.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8 Employee Pensions & Benefits (1)	74	77	80	75	75	86	85	88	96	82	74	78	972	0	972
4	610.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8 Purchased Power	5	5	6	5	5	6	6	6	7	6	5	5	67	0	67
6	616.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8 Materials & Supplies	16	17	17	16	16	19	18	19	21	18	16	17	211	0	211
9	631.8 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.8 Contractual Services - Acct.	13	14	14	14	14	16	15	16	17	15	13	14	175	0	175
11	633.8 Contractual Services - Legal	11	11	11	11	11	12	12	13	14	12	11	11	139	0	139
12	634.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8 Contractual Services - Other	37	38	40	38	38	43	42	44	48	41	37	39	484	0	484
14	641.8 Rental of Real Building/Real Property	10	11	11	11	11	12	12	12	14	12	10	11	137	0	137
15	642.8 Rental of Equipment	1	1	1	1	1	1	1	1	1	1	1	1	9	0	9
16	650.8 Transportation Expense	4	4	4	4	4	5	4	5	5	4	4	4	51	0	51
17	656.8 Insurance - Vehicle	9	9	10	9	9	10	10	10	11	10	9	9	115	0	115
18	657.8 Insurance - General Liability	20	21	22	20	20	23	23	24	26	22	20	21	263	0	263
19	658.8 Insurance - Workman's Comp (2)	6	6	6	6	6	6	6	7	7	6	5	6	72	0	72
20	659.8 Insurance - Other	2	2	2	2	2	2	2	2	2	2	2	2	24	0	24
21	660.8 Advertising Expense	2	2	2	2	2	3	2	3	3	2	2	2	28	0	28
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.8 Reg. Comm. Exp. - Other	7	7	8	7	7	8	8	8	9	8	7	7	93	(0)	93
24	670.8 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8 Miscellaneous Expenses	103	106	111	104	104	119	117	122	133	114	102	108	1,344	0	1,344
26	TOTAL WATER ALLOCATED A & G EXPENSES	630	652	681	638	640	729	716	749	814	697	625	664	8,239	(0)	8,239

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
SUMMARY OF TOTAL UTILITY ADJUSTMENTS TO O & M (6XX.1 - 6XX.8)

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 6 Of 9
Preparer: Kimball
Recap Schedule: B-3(W)

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							TOTAL UTILITY ADJUSTMENTS TO O&M EXPENSES							
Line No.	Account No.	Account Name	Per Books O & M	Purchased Raw Water from Marco Island									Net Adjustments	Total Adjusted O & M
1	601.1-.8	Salaries & Wages - Employees	13,745	0	0	0	0	0	0	0	0	0	0	13,745
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8	Employee Pensions & Benefits (1)	3,294	0	0	0	0	0	0	0	0	0	0	3,294
4	610.1-.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.8	Purchased Power	1,944	0	0	0	0	0	0	0	0	0	0	1,944
6	616.1-.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.8	Chemicals	38	0	0	0	0	0	0	0	0	0	0	38
8	620.1-.8	Materials & Supplies	1,923	0	0	0	0	0	0	0	0	0	0	1,923
9	631.1-.8	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.8	Contractual Services - Acct.	175	0	0	0	0	0	0	0	0	0	0	175
11	633.1-.8	Contractual Services - Legal	139	0	0	0	0	0	0	0	0	0	0	139
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8	Contractual Services - Other	1,313	0	0	0	0	0	0	0	0	0	0	1,313
14	641.1-.8	Rental of Real Building/Real Property	151	0	0	0	0	0	0	0	0	0	0	151
15	642.1-.8	Rental of Equipment	10	0	0	0	0	0	0	0	0	0	0	10
16	650.1-.8	Transportation Expense	1,124	0	0	0	0	0	0	0	0	0	0	1,124
17	656.1-.8	Insurance - Vehicle	115	0	0	0	0	0	0	0	0	0	0	115
18	657.1-.8	Insurance - General Liability	263	0	0	0	0	0	0	0	0	0	0	263
19	658.1-.8	Insurance - Workman's Comp (2)	245	0	0	0	0	0	0	0	0	0	0	245
20	659.1-.8	Insurance - Other	24	0	0	0	0	0	0	0	0	0	0	24
21	660.1-.8	Advertising Expense	28	0	0	0	0	0	0	0	0	0	0	28
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.8	Reg. Comm. Exp. - Other	93	0	0	0	0	0	0	0	0	0	0	93
24	670.1-.8	Bad Debt Expense	128	0	0	0	0	0	0	0	0	0	0	128
25	675.1-.8	Miscellaneous Expenses	1,489	0	0	0	0	0	0	0	0	0	0	1,489
26		**TOTAL WATER O & M EXPENSES**	26,244	0	0	0	0	0	0	0	0	0	0	26,244

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (6XX.1 - 6XX.6)

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
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Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES							
Line No.	Account No. and Name		Per Books O & M	Purchased Raw Water from Marco Island									Net Adjustments	Total Adjusted O & M
1	601.1-.6	Salaries & Wages - Employees	8,004	0	0	0	0	0	0	0	0	0	0	8,004
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6	Employee Pensions & Benefits (1)	1,918	0	0	0	0	0	0	0	0	0	0	1,918
4	610.1-.6	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.6	Purchased Power	1,871	0	0	0	0	0	0	0	0	0	0	1,871
6	616.1-.6	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.6	Chemicals	38	0	0	0	0	0	0	0	0	0	0	38
8	620.1-.6	Materials & Supplies	1,611	0	0	0	0	0	0	0	0	0	0	1,611
9	631.1-.6	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6	Contractual Services - Other	829	0	0	0	0	0	0	0	0	0	0	829
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
16	650.1-.6	Transportation Expense	1,032	0	0	0	0	0	0	0	0	0	0	1,032
17	656.1-.6	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6	Insurance - Workman's Comp (2)	143	0	0	0	0	0	0	0	0	0	0	143
20	659.1-.6	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6	Miscellaneous Expenses	25	0	0	0	0	0	0	0	0	0	0	25
26	TOTAL WATER DIRECT O & M EXPENSES		15,471	0	0	0	0	0	0	0	0	0	0	15,471

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
UTILITY ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXPENSES (6XX.7)

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 8 0f 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				UTILITY ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXPENSES										
Line No.	Account No.	Account No. and Name	Per Books O & M										Net Adjustments	Total Adjusted O & M
1	601.7	Salaries & Wages - Employees	1,688	0	0	0	0	0	0	0	0	0	0	1,688
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7	Employee Pensions & Benefits (1)	405	0	0	0	0	0	0	0	0	0	0	405
4	610.7	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7	Purchased Power	6	0	0	0	0	0	0	0	0	0	0	6
6	616.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7	Materials & Supplies	101	0	0	0	0	0	0	0	0	0	0	101
9	631.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7	Rental of Real Building/Real Property	15	0	0	0	0	0	0	0	0	0	0	15
15	642.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7	Transportation Expense	41	0	0	0	0	0	0	0	0	0	0	41
17	656.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7	Insurance - Workman's Comp (2)	30	0	0	0	0	0	0	0	0	0	0	30
20	659.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7	Bad Debt Expense	128	0	0	0	0	0	0	0	0	0	0	128
25	675.7	Miscellaneous Expenses	120	0	0	0	0	0	0	0	0	0	0	120
26		TOTAL WATER CUSTOMER ACCOUNT EXPENSES	2,535	0	0	0	0	0	0	0	0	0	0	2,535

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
UTILITY ADJUSTMENTS TO ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 9 Of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				UTILITY ADJUSTMENTS TO ALLOCATED A&G EXPENSES										
Line No.	Account No.	Account No. and Name	Per Books O & M										Net Adjustments	Total Adjusted O & M
1	601.8	Salaries & Wages - Employees	4,054	0	0	0	0	0	0	0	0	0	0	4,054
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits (1)	972	0	0	0	0	0	0	0	0	0	0	972
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	67	0	0	0	0	0	0	0	0	0	0	67
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	211	0	0	0	0	0	0	0	0	0	0	211
9	631.8	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.8	Contractual Services - Acct.	175	0	0	0	0	0	0	0	0	0	0	175
11	633.8	Contractual Services - Legal	139	0	0	0	0	0	0	0	0	0	0	139
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	484	0	0	0	0	0	0	0	0	0	0	484
14	641.8	Rental of Real Building/Real Property	137	0	0	0	0	0	0	0	0	0	0	137
15	642.8	Rental of Equipment	9	0	0	0	0	0	0	0	0	0	0	9
16	650.8	Transportation Expense	51	0	0	0	0	0	0	0	0	0	0	51
17	656.8	Insurance - Vehicle	115	0	0	0	0	0	0	0	0	0	0	115
18	657.8	Insurance - General Liability	263	0	0	0	0	0	0	0	0	0	0	263
19	658.8	Insurance - Workman's Comp (2)	72	0	0	0	0	0	0	0	0	0	0	72
20	659.8	Insurance - Other	24	0	0	0	0	0	0	0	0	0	0	24
21	660.8	Advertising Expense	28	0	0	0	0	0	0	0	0	0	0	28
22	666.8	Reg. Comm. Exp. - Rate Case Amort	0	0	0	0	0	0	0	0	0	0	0	0
23	667.8	Reg. Comm. Exp. - Other	93	0	0	0	0	0	0	0	0	0	0	93
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	1,344	0	0	0	0	0	0	0	0	0	0	1,344
26		TOTAL WATER A & G EXPENSES	8,239	0	0	0	0	0	0	0	0	0	0	8,239

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1994
SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] *FPSC Non-uniform* [x] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 1 of 5
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/89	(3) Historic Year Ended 12/31/94	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	(6) ((L30 + 1) X (2)) O & M Expense Guideline 12/31/94	(7) (3 - 6) 1994 Deviation From Guideline Amount	(8) (7 / 6) 1994 Deviation From Guideline %
1	601.1-.8 Salaries & Wages - Employees	10,700	13,745	3,045	28.46%	15,316	(1,570)	(10.25%)
2	603.1-.8 Salaries & Wages - Officers, Etc.	125	0	(125)	(100.00%)	179	(179)	(100.00%)
3	604.1-.8 Employee Pensions & Benefits (1)	715	3,294	2,579	360.73%	1,023	2,271	221.87%
4	610.1-.8 Purchased Water	0	0	0	0.00%	0	0	0.00%
5	615.1-.8 Purchased Power	2,351	1,944	(407)	(17.29%)	3,365	(1,421)	(42.22%)
6	616.1-.8 Fuel for Power Production	0	0	0	0.00%	0	0	0.00%
7	618.1-.8 Chemicals	345	38	(307)	(88.99%)	494	(456)	(92.31%)
8	620.1-.8 Materials & Supplies	1,156	1,923	767	66.36%	1,655	268	16.22%
9	631.1-.8 Contractual Services - Eng.	3	0	(3)	(100.00%)	4	(4)	(100.00%)
10	632.1-.8 Contractual Services - Acct.	245	175	(70)	(28.43%)	351	(175)	(50.00%)
11	633.1-.8 Contractual Services - Legal	37	139	102	275.69%	53	86	162.47%
12	634.1-.8 Contractual Services - Mgmt Fees	8	0	(8)	(100.00%)	11	(11)	(100.00%)
13	635.1-.8 Contractual Services - Other	1,033	1,313	280	27.12%	1,479	(165)	(11.19%)
14	641.1-.8 Rental of Real Building/Real Property	378	151	(227)	(59.95%)	541	(390)	(72.02%)
15	642.1-.8 Rental of Equipment	15	10	(5)	(35.64%)	21	(12)	(55.03%)
16	650.1-.8 Transportation Expense	1,568	1,124	(464)	(29.21%)	2,273	(1,149)	(50.54%)
17	656.1-.8 Insurance - Vehicle	232	115	(117)	(50.39%)	332	(217)	(65.34%)
18	657.1-.8 Insurance - General Liability	240	263	23	9.72%	344	(80)	(23.34%)
19	658.1-.8 Insurance - Workman's Comp	230	245	15	6.61%	329	(84)	(25.52%)
20	659.1-.8 Insurance - Other	79	24	(55)	(69.75%)	113	(89)	(78.86%)
21	660.1-.8 Advertising Expense	7	28	21	305.44%	10	18	183.25%
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	206	0	(206)	(100.00%)	295	(295)	(100.00%)
23	667.1-.8 Reg. Comm. Exp. - Other	1	93	92	9200.00%	1	92	6397.16%
24	670.1-.8 Bad Debt Expense	152	128	(24)	(15.68%)	218	(89)	(41.09%)
25	675.1-.8 Miscellaneous Expenses	2,534	1,489	(1,045)	(41.23%)	3,627	(2,138)	(58.94%)
26	**TOTAL WATER O & M EXPENSES**	22,380	26,244	3,864	17.27%	32,035	(5,790)	(18.08%)
27	**TOTAL (LESS ACCTS 666 & 667)**	22,173	26,151	3,978	17.94%			
28	**Average # of Customers**	127	152	25	19.69%			
29	**Consumer Price Index - U**	124.0	148.3	24.3	19.60%			
30	**COMPOUND MULTIPLIER** [(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]				43.14%			

NOTES:
(1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1994
SUMMARY OF DIRECT EXPENSES (6XX.1 - 6xx.6)

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 2 of 5
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.		Account No. and Name	(1)	(2) Prior Test Year Ended 12/31/89	(3) Historic Year Ended 12/31/94	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	(6) ((L30 + 1) x (2)) O & M Expense Guideline 12/31/94	(7) (3 - 6) 1994 Deviation From Guideline Amount	(8) (7 / 6) 1994 Deviation From Guideline %
1	601.1-.6	Salaries & Wages - Employees		5,431	8,004	2,573	47.38%	7,774	230	2.96%
2	603.1-.6	Salaries & Wages - Officers, Etc.		0	0	0	0.00%	0	0	0.00%
3	604.1-.6	Employee Pensions & Benefits (1)		0	1,918	1,918	100.00%	0	1,918	100.00%
4	610.1-.6	Purchased Water		0	0	0	0.00%	0	0	0.00%
5	615.1-.6	Purchased Power		2,110	1,871	(239)	(11.33%)	3,020	(1,149)	(38.05%)
6	616.1-.6	Fuel for Power Production		0	0	0	0.00%	0	0	0.00%
7	618.1-.6	Chemicals		345	38	(307)	(88.99%)	494	(456)	(92.31%)
8	620.1-.6	Materials & Supplies		1,142	1,611	469	41.07%	1,635	(24)	(1.47%)
9	631.1-.6	Contractual Services - Eng.		0	0	0	0.00%	0	0	0.00%
10	632.1-.6	Contractual Services - Acct.		0	0	0	0.00%	0	0	0.00%
11	633.1-.6	Contractual Services - Legal		0	0	0	0.00%	0	0	0.00%
12	634.1-.6	Contractual Services - Mgmt Fees		0	0	0	0.00%	0	0	0.00%
13	635.1-.6	Contractual Services - Other		850	829	(21)	(2.47%)	1,217	(388)	(31.88%)
14	641.1-.6	Rental of Real Building/Real Property		0	0	0	0.00%	0	0	0.00%
15	642.1-.6	Rental of Equipment		2	0	(2)	(100.00%)	3	(3)	(100.00%)
16	650.1-.6	Transportation Expense		1,549	1,032	(517)	(33.38%)	2,217	(1,185)	(53.45%)
17	656.1-.6	Insurance - Vehicle		0	0	0	0.00%	0	0	0.00%
18	657.1 .6	Insurance - General Liability		0	0	0	0.00%	0	0	0.00%
19	658.1-.6	Insurance - Workman's Comp		0	143	143	100.00%	0	143	100.00%
20	659.1-.6	Insurance - Other		0	0	0	0.00%	0	0	0.00%
21	660.1-.6	Advertising Expense		0	0	0	0.00%	0	0	0.00%
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.		0	0	0	0.00%	0	0	0.00%
23	667.1-.6	Reg. Comm. Exp. - Other		0	0	0	0.00%	0	0	0.00%
24	670.1-.6	Bad Debt Expense		0	0	0	0.00%	0	0	0.00%
25	675.1-.6	Miscellaneous Expenses		1	25	24	2400.00%	1	24	2400.00%
26	**TOTAL WATER O & M EXPENSES**			11,430	15,471	4,041	35.35%	16,361	(890)	(5.44%)
27	**TOTAL (LESS ACCTS 666 & 667)**			11,430	15,471	4,041	35.35%			
28	**Average # of Customers**			127	152	25	19.69%			
29	**Consumer Price Index - U**			124.0	148.3	24.3	19.60%			
30	**COMPOUND MULTIPLIER**						43.14%			

[(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]

NOTES:
(1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1994
SUMMARY OF CUSTOMER ACCOUNTS EXPENSE (6XX.7)

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: *Complete the following comparison of* the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the *last 5 years prior to the test year for* comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 3 of 5
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	(1) Account No.	Account No. and Name	(2) Prior Test Year Ended 12/31/789	(3) Historic Year Ended 12/31/94	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	(6) ((L30 + 1) X (2)) O & M Expense Guideline 12/31/94	(7) (3 - 6) 1994 Deviation From Guideline Amount	(8) (7 / 6) 1994 Deviation From Guideline %
1	601.7	Salaries & Wages - Employees	2,736	1,688	(1,048)	(38.30%)	3,916	(2,228)	(56.89%)
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0.00%
3	604.7	Employee Pensions & Benefits (1)	0	405	405	100.00%	0	405	100.00%
4	610.7	Purchased Water	0	0	0	0.00%	0	0	0.00%
5	615.7	Purchased Power	0	6	6	100.00%	0	6	100.00%
6	616.7	Fuel for Power Production	0	0	0	0.00%	0	0	0.00%
7	618.7	Chemicals	0	0	0	0.00%	0	0	0.00%
8	620.7	Materials & Supplies	3	101	98	3266.67%	4	97	2425.00%
9	631.7	Contractual Services - Eng.	0	0	0	0.00%	0	0	0.00%
10	632.7	Contractual Services - Acct.	0	0	0	0.00%	0	0	0.00%
11	633.7	Contractual Services - Legal	0	0	0	0.00%	0	0	0.00%
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0.00%
13	635.7	Contractual Services - Other	0	0	0	0.00%	0	0	0.00%
14	641.7	Rental of Real Building/Real Property	0	15	15	100.00%	0	15	100.00%
15	642.7	Rental of Equipment	0	0	0	0.00%	0	0	0.00%
16	650.7	Transportation Expense	0	41	41	100.00%	0	41	100.00%
17	656.7	Insurance - Vehicle	0	0	0	0.00%	0	0	0.00%
18	657.7	Insurance - General Liability	0	0	0	0.00%	0	0	0.00%
19	658.7	Insurance - Workman's Comp	0	30	30	100.00%	0	30	100.00%
20	659.7	Insurance - Other	0	0	0	0.00%	0	0	0.00%
21	660.7	Advertising Expense	0	0	0	0.00%	0	0	0.00%
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	0	0	0.00%
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0.00%	0	0	0.00%
24	670.7	*Bad Debt Expense*	152	128	(24)	(15.79%)	218	(90)	(41.28%)
25	675.7	Miscellaneous Expenses	7	120	113	1614.29%	10	110	1100.00%
26		**TOTAL WATER O & M EXPENSES**	2,898	2,535	(364)	(12.56%)	4,148	(1,614)	(38.91%)
27		**TOTAL (LESS ACCTS 666 & 667)**	2,898	2,535	(364)	(12.56%)			
28		**Average # of Customers**	127	152	25	19.69%			
29		**Consumer Price Index - U**	124.0	148.3	24.3	19.60%			
30		***COMPOUND MULTIPLIER***				43.14%			

[(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]

NOTES:
(1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINES - 1994
SUMMARY OF ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC

Schedule: B-7(W)
Page 4 of 5
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No. and Name		(1) Prior Test Year Ended 12/31/89	(2) Historic Year Ended 12/31/94	(3) (2 - 1) Difference Amount	(4) (2 / 1) Difference %	(5) ((L30 + 1) X (2)) O & M Expense Guideline 12/31/94	(6) (2 - 5) 1994 Deviation From Guideline Amount	(7) (2 / 5) 1994 Deviation From Guideline %
1	601.8	Salaries & Wages - Employees	2,533	4,054	1,521	60.05%	3,626	428	11.80%
2	603.8	Salaries & Wages - Officers, Etc.	125	0	(125)	(100.00%)	179	(179)	(100.00%)
3	604.8	Employee Pensions & Benefits (1)	715	972	257	35.94%	1,023	(51)	(4.99%)
4	610.8	Purchased Water	0	0	0	0.00%	0	0	0.00%
5	615.8	Purchased Power	241	67	(174)	(72.20%)	345	(278)	(80.58%)
6	616.8	Fuel for Power Production	0	0	0	0.00%	0	0	0.00%
7	618.8	Chemicals	0	0	0	0.00%	0	0	0.00%
8	620.8	Materials & Supplies	11	211	200	1818.18%	16	195	1218.75%
9	631.8	Contractual Services - Eng.	3	0	(3)	(100.00%)	4	(4)	(100.00%)
10	632.8	Contractual Services - Acct.	245	175	(70)	(28.57%)	351	(176)	(50.14%)
11	633.8	Contractual Services - Legal	37	139	102	275.68%	53	86	162.26%
12	634.8	Contractual Services - Mgmt Fees	8	0	(8)	(100.00%)	11	(11)	(100.00%)
13	635.8	Contractual Services - Other	183	484	301	164.48%	262	222	84.73%
14	641.8	Rental of Real Building/Real Property	378	137	(241)	(63.76%)	541	(404)	(74.68%)
15	642.8	Rental of Equipment	13	9	(4)	(30.77%)	19	(10)	(52.63%)
16	650.8	Transportation Expense	39	51	12	30.77%	56	(5)	(8.93%)
17	656.8	Insurance - Vehicle	232	115	(117)	(50.43%)	332	(217)	(65.36%)
18	657.8	Insurance - General Liability	240	263	23	9.58%	344	(81)	(23.55%)
19	658.8	Insurance - Workman's Comp	230	72	(158)	(68.70%)	329	(257)	(78.12%)
20	659.8	Insurance - Other	79	24	(55)	(69.62%)	113	(89)	(78.76%)
21	660.8	Advertising Expense	7	28	21	300.00%	10	18	180.00%
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	206	0	(206)	(100.00%)	295	(295)	(100.00%)
23	667.8	Reg. Comm. Exp. - Other	1	93	92	9200.00%	1	92	9200.00%
24	670.8	Bad Debt Expense	0	0	0	0.00%	0	0	0.00%
25	675.8	Miscellaneous Expenses	2,526	1,344	(1,182)	(46.79%)	3,616	(2,272)	(62.83%)
26	**TOTAL WATER O & M EXPENSES**		8,052	8,239	186	2.31%	11,526	(3,288)	(28.53%)
27	**TOTAL (LESS ACCTS 666 & 667)**		7,845	8,146	300	3.82%			
28	**Average # of Customers**		127	152	25	19.69%			
29	**Consumer Price Index - U**		124.0	148.3	24.3	19.60%			
30	**COMPOUND MULTIPLIER**					43.14%			

[(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]

NOTES:

(1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1994
EXPLANATION OF DEVIATIONS FROM GUIDELINE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide an explanation of deviations as shown on previous pages.

FPSC
Schedule: B-7(W)
Page 5 of 5
Preparer: Bencini
Recap Schedule: B-7(W)1/5

	(1)	(2)	(3)	(4)
Line No.	Account No. and Name	1994 Deviation from Guideline Amount	%	Explanation
1	601.1-.8 Salaries & Wages - Employees	(1,570)	(10.25%)	
2	603.1-.8 Salaries & Wages - Officers, Etc.	(179)	(100.00%)	
3	604.1-.8 Employee Pensions & Benefits	2,271	221.87%	
4	610.1-.8 Purchased Water	0	0.00%	
5	615.1-.8 Purchased Power	(1,421)	(42.22%)	
6	616.1-.8 Fuel for Power Production	0	0.00%	
7	618.1-.8 Chemicals	(456)	(92.31%)	
8	620.1-.8 Materials & Supplies	268	16.22%	
9	631.1-.8 Contractual Services - Eng.	(4)	(100.00%)	
10	632.1-.8 Contractual Services - Acct.	(175)	(50.00%)	
11	633.1-.8 Contractual Services - Legal	86	162.47%	
12	634.1-.8 Contractual Services - Mgmt Fees	(11)	(100.00%)	
13	635.1-.8 Contractual Services - Other	(165)	(11.19%)	(A detailed explanation of the deviations from the
14	641.1-.8 Rental of Real Building/Real Property	(390)	(72.02%)	1994 O & M Expense Guidelines is contained in Volume II)
15	642.1-.8 Rental of Equipment	(12)	(55.03%)	
16	650.1-.8 Transportation Expense	(1,149)	(50.54%)	
17	656.1-.8 Insurance - Vehicle	(217)	(65.34%)	
18	657.1-.8 Insurance - General Liability	(80)	(23.34%)	
19	658.1-.8 Insurance - Workman's Comp	(84)	(25.52%)	
20	659.1-.8 Insurance - Other	(89)	(78.86%)	
21	660.1-.8 Advertising Expense	18	183.25%	
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	(295)	(100.00%)	
23	667.1-.8 Reg. Comm. Exp. - Other	92	6397.16%	
24	670.1-.8 Bad Debt Expense	(89)	(41.09%)	
25	675.1-.8 Miscellaneous Expenses	(2,138)	(58.94%)	
	TOTAL WATER O&M EXPENSE DEVIATION FROM GUIDELINE	(5,790)	(18.08%)	

Note: May not cross foot due to rounding.

CONTRACTUAL SERVICES - 1994

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

FPSC
Schedule: B-9(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
	See Volume II for detailed support.			

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1994

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

FPSC
Schedule: B-10(W)
Page 1 of 1
Preparer: Ludsen

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	See Volume II, Allocation of 1994 Rate Case Expense for details.				
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:

Line No.	Amortization of Rate Case Expense:		(A) Total FPSC Filed	(B) Water
14				
15				
16				
17				
18	Prior Unamortized Rate Case Expense			
19	*Charlotte*	N/A	13,699	
20	Pine Ridge AFPI	N/A	2,651	
21	Marco Island	Docket No. 920655-WS	189,290	
22	Charlotte-Deep Creek	N/A	7,073	
23	GIGA	Docket No. 920199-WS	1,125,921	
24	Lehigh	Docket No. 911188-WS	165,764	
25			1,504,398	
26				
27				
28				
29				
30	Current Rate Case Expense (Annual Amortization)		$377,353	$0
31				

32 Method of Allocation Between Plants:
33 Average Number of Customers (Plant specific)
34 See Volume II, Allocation of 1994 Rate Case Expense for details.

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS - 1994
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide an analysis of all maintenance projects greater than 2% of the projected test year revenues per system which occurred during the 2 years prior to the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description of the total cost or budgeted amount and how often the project should be repeated.

FPSC
Schedule: B-11(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Date	(2) Description	(3) Total Water Cost	(4) How often to repeat
		Maintenance projects greater than 2% of test year revenues per system		
1		See Volume II for detailed support.		

Note: May not cross foot due to rounding.

ALLOCATION OF EXPENSES - 1994

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

FPSC
Schedule: B-12(W)
Page 1 of 1
Preparer: Kimball

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules

Please refer to Volume II for a complete description of allocated items, the allocation percentages, a description of the allocation methods, the amounts allocated and supporting schedules.

For rate making purposes, the following are the items which are allocated in this filing:

A-SCHEDULES (RATE BASE):

Allocated Items	Allocation Basis	Recap Schedules
(A) Deferred Taxes	Avg Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-1 (W)
(B) General Plant	Average No. of Customers (Total Company)	A-5 (W)
(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W)
(D) Unfunded OPEBs	Average No. of Customers (Total Company)	A-1 (W)

B-SCHEDULES (INCOME STATEMENT):

Allocated Items	Allocation Basis	Recap Schedules
(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	B-16 (W)
(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-5 (W)
(E) Property Taxes	Net Taxable Value	B-15 (W)

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1994
SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-13(W)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W), B-18 (W)
Supporting Schedules: A-5 (W), F-Schedules

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
				DEPRECIATION RATE		1994 DEPRECIATION EXPENSE			USED & USEFUL DEPRECIATION EXPENSE		
Line No.	Account No.	Name	1994 Avg. Adj. PIS	Life	Rate (%)	Per Books	Utility Adjustment	Adjusted Depreciation Expense	Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful Depreciation Exp.
1		**INTANGIBLE PLANT**								0	
2	301.1	Organization	0	40	2.50%	0	0	0	0.00%	0	0
3	302.1	Franchise	1,533	40	2.50%	38	0	38	0.00%	0	38
4	339.1	Other Plant & Misc.	89	40	2.50%	2	0	2	0.00%	0	2
5		**SOURCE OF SUPPLY & PUMPING**								0	
6	303.2	Land & Land Rights	35	NA	NA	0	0	0	0.00%	0	0
7	304.2	Structures & Improvements	10,176	40	2.50%	254	0	254	57.67%	146	108
8	305.2	Collect. & Impound.	11	40	2.50%	0	0	0	57.67%	0	0
9	306.2	Lake, River & Other	0	40	2.50%	0	0	0	57.67%	0	0
10	307.2	Wells & Springs	42,215	40	2.50%	1,055	0	1,055	57.67%	608	447
11	308.2	Infiltration Galleries	0	40	2.50%	0	0	0	57.67%	0	0
12	309.2	Supply Mains	32	40	2.50%	1	0	1	57.67%	1	0
13	310.2	Power Generation Equip.	6,300	40	2.50%	158	0	158	0.00%	0	158
14	311.2	Pumping Equipment	31,492	40	2.50%	787	0	787	57.67%	454	333
15	339.2	Other Plant & Misc.	0	40	2.50%	0	0	0	0.00%	0	0
16		**WATER TREATMENT PLANT**								0	
17	303.3	Land & Land Rights	12,362	NA	NA	0	0	0	0.00%	0	0
18	304.3	Structures & Improvements	7,202	40	2.50%	180	0	180	0.00%	0	180
19	320.3	Water Treatment Equip.	18,927	40	2.50%	473	0	473	0.00%	0	473
20	321.3	Permeators	0	40	2.50%	0	0	0	0.00%	0	0
21	339.3	Other Plant & Misc.	0	40	2.50%	0	0	0	0.00%	0	0
22		**TRANSMISSION & DISTRIBUTION**								0	
23	303.4	Land & Land Rights	2	NA	NA	0	0	0	0.00%	0	0
24	304.4	Structures & Improvements	1	40	2.50%	0	0	0	0.00%	0	0
25	330.4	Distr. Reservoirs	326	40	2.50%	8	0	8	0.00%	0	8
26	331.4	Transmission & Distribution	93,005	40	2.50%	2,325	0	2,325	38.31%	891	1,434
27	333.4	Services	10,205	40	2.50%	255	0	255	0.00%	0	255
28	334.4	Meters & Meter Installation	9,035	40	2.50%	226	0	226	0.00%	0	226
29	335.4	Hydrants	74	40	2.50%	2	0	2	0.00%	0	2
30	339.4	Other Plant & Misc.	84	40	2.50%	2	0	2	0.00%	0	2
31		**GENERAL PLANT**								0	
32	303.5	Land & Land Rights	483	NA	NA	0	0	0	0.00%	0	0
33	304.5	Structures & Improvements	4,139	40	2.50%	103	0	103	0.00%	0	103
34	340.5	Office Furniture & Equipment	2,473	15	6.67%	165	0	165	0.00%	0	165
35	340.51	Computer Equipment	5,301	6	16.67%	884	0	884	0.00%	0	884
36	341.5	Transportation Equipment	3,800	6	16.67%	633	0	633	0.00%	0	633
37	342.5	Stores Equipment	35	18	5.56%	2	0	2	0.00%	0	2
38	343.5	Tools, Shop & Garage	1,305	16	6.25%	82	0	82	0.00%	0	82
39	344.5	Laboratory Equipment	299	15	6.67%	20	0	20	0.00%	0	20
40	345.5	Power Operated Equipment	1,329	12	8.33%	111	0	111	0.00%	0	111
41	346.5	Communication Equipment	565	10	10.00%	57	0	57	0.00%	0	57
42	347.5	Miscellaneous Equipment	272	15	6.67%	18	0	18	0.00%	0	18
43	348.5	Other Tangible Plant	10	10	10.00%	1	0	1	0.00%	0	1
44		**INTANGIBLE PLANT**	1,622		2.47%	40	0	40	0.00%	0	40
45		**SUPPLY & PUMPING**	90,261		2.50%	2,255	0	2,255	53.61%	1,209	1,046
46		**WATER TREATMENT PLANT**	38,491		1.70%	653	0	653	0.00%	0	653
47		**TRANSMISSION & DISTRIBUTION**	112,732		2.50%	2,818	0	2,818	31.62%	891	1,927
48		**GENERAL PLANT**	20,011		10.37%	2,076	0	2,076	0.00%	0	2,076
49		**TOTAL DEPRECIATION EXPENSE**	263,117		2.98%	7,842	0	7,842	26.78%	2,100	5,742
50		**LESS: AMORTIZATION OF CIAC**				(242)	0	(242)		(6)	(236)
51		**NET DEPRECIATION EXPENSE - WATER**				7,600	0	7,600		2,094	5,506

Column:
(2) from Schedule A-5, page 1, column 11
(8) from F Schedules

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1994
CIAC AMORTIZATION EXPENSE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-13(W)
Page 2 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3
Supporting Schedules: A-12(W), B-13(W)3/3

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				1994 CIAC AMORTIZATION EXPENSE			1994 USED & USEFUL CIAC AMORTIZATION EXPENSE		
Line No.	WATER CIAC Classifications	1994 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	150	2.50%	4	0	4	0.00%	0	4
3	Meter Installation Fees	8,725	2.50%	218	0	218	0.00%	0	218
4	Contributed Lines	789	2.50%	20	0	20	31.62%	6	14
5	Contributed Property Other Than Lines	0	2.50%	0	0	0	53.61%	0	0
6	Service Installation Fees	0	2.50%	0	0	0	0.00%	0	0
7	***TOTAL WATER CIAC AMORT. EXP.***	9,664		242	0	242		6	236

Column:
(2) from A-12 (W).
(3) from B-13 (W) (page 3 of 3)
(7) from B-13 (W) (page 1 of 3)

Notes:
1. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (Page 1 of 3).
2. Amortization rate and Non-used and Useful percentage is calculated at the plant level. Summaries reflect a weighted composite rate.

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1994
COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-13(W)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3,2/3
Supporting Schedules: A-5(W)

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1994 COMPOSITE CIAC AMORTIZATION RATE Average Adjusted UPIS	(3) Average Adjusted Dep. Exp.	(4) Composite CIAC Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	10,176	254	2.50%
3	305.2 Collecting & Impounding reservoirs	11	0	0.00%
4	306.2 Lake, River & Other Intakes	0	0	0.00%
5	307.2 Wells & Springs	42,215	1,055	2.50%
6	308.2 Infiltration Galleries & Tunnels	0	0	0.00%
7	309.2 Supply Mains	32	1	3.13%
8	310.2 Power Generation Equipment	6,300	158	2.51%
9	311.2 Pumping Equipment	31,492	787	2.50%
10	339.2 Other Plant & Miscellaneous	0	0	0.00%
11	304.3 Structures & Improvements	7,202	180	2.50%
12	320.3 Water Treatment Equipment	18,927	473	2.50%
13	321.3 Permeators	0	0	0.00%
14	339.3 Other Plant & Miscellaneous	0	0	0.00%
15	330.4 Distribution Reservoirs	326	8	2.45%
16	**COMPOSITE RATE**	116,681	2,916	2.50%
17	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
18	304.4 Structures & Improvements	1	0	0.00%
19	331.4 Transmission & Distribution	93,005	2,325	2.50%
20	335.4 Hydrants	74	2	2.70%
21	339.4 Other Plant & Miscellaneous	84	2	2.38%
22	**COMPOSITE RATE**	93,164	2,329	2.50%
23	**METER INSTALLATION FEES:**			
24	334.4 Meters & Meter Installation	9,035	226	2.50%
25	**COMPOSITE RATE**	9,035	226	2.50%
26	**SERVICE INSTALLATION FEES:**			
27	333.4 Services	10,205	255	2.50%
28	**COMPOSITE RATE**	10,205	255	2.50%
29	**OTHERS: (Weighted Average of Above Rates):**			
30	Plant Capacity Fees (Line 16)	116,681	2,916	2.50%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	93,164	2,329	2.50%
32	Meter Installation Fees (Line 25)	9,035	226	2.50%
33	Service Installation Fees (Line 28)	10,205	255	2.50%
34	**COMPOSITE RATE**	229,085	5,726	2.50%

Column:
(2) is From Schedule B-13(W), page 1, column 2.
(3) is From Schedule B-13(W), page 1, column 7.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1994
UNDER PRESENT INCOME

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)	(6)
		1994 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	1,528	25	1,553	B-4(W)	
2	**PAYROLL TAXES: (7.37%)**	1,013	0	1,013	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	1,013	0	1,013		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	3,598	0	3,598		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	3,598	0	3,598		
10	Non-used & Useful Percent (2)			31.94%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(1,149)	(1,149)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	3,598	(1,149)	2,449		
13	**OTHER:**	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	**TOTAL OTHER**	0	0	0		
19	**TOTAL TAXES OTHER (PRESENT INCOME)**	6,139	(1,124)	5,015		B-1(W)1/3,2/3

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

(2) *Non-Used and Useful Percent is calculated at the Plant level.* Summaries reflect a weighted composite percent.

SCHEDULE OF WATER INCOME TAXES - 1994
UNDER PRESENT INCOME

Company: **SSU / Bradford / Keystone Club Estates**
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

FPSC
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

Line No.	(1) ITEM	(2) 1994 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	33,953	549	34,502	B-4(W)
3	Less:				
4	O & M Expenses	26,244	0	26,244	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	5,506	0	5,506	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(W)
7	Taxes Other Than Income	6,139	(1,124)	5,015	B-15(W)
8	Pre-Tax Operating Expenses	37,889	(1,124)	36,765	
9	**PRE-TAX OPERATING INCOME**	(3,936)	1,673	(2,263)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(3,936)	1,673	(2,263)	
12	Less:				
13	Interest Expense:				
14	Rate Base	136,129	0	136,129	A-1(W)
15	Weighted Average Cost of Debt	5.18%	5.18%	5.18%	D-1(W)
16	Total Interest Expense	7,052	0	7,052	C-3
17	Net Taxable Income (L11 - L16)	(10,988)	1,673	(9,315)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	(4,238)	645	(3,593)	
20	Less:				
21	Parent Debt Adjustment	354	0	354	C-1(W)
22	Investment Tax Credit	68	0	68	C-7(W)
23	**TOTAL INCOME TAXES**	(4,660)	645	(4,015)	

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1994

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of the acquisition adjustment amortization expense for the test year.

FPSC
Schedule: B-18 (W)
Page 1 of 1
Preparer: Kimball
Supporting Schedules: B-13 (W)
Recap Schedule: B-1 (W)

Line No.	(1) Description	(2) Per Books	(3) Adjustment	(4) Acq. Adj. Amortization	(5) Supporting Schedules	(6) Recap Schedules
		ACQUISITION ADJUSTMENT AMORT. EXPENSE				
1	Average Adjusted Acquisition Adjustment Balance	0			A-20 (W)	
2	Last Authorized Amortization Rate					
3	Total Amortization Expense	0	0	0		
4	Non-Used & Useful Amort. Exp.	0	0	0	From Below	
5	**NET AMORTIZATION EXPENSE**	0	0	0		B-1 (W)

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

Line No.	Description	Per Books	Adjustment	Adjusted Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
		NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
6	Total Amortization Expense	0	0	0	From Above	
7	Composite Non-Used & Useful Depreciation Rate (%)	26.78%	0.00%	26.78%	B-13 (W)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

Note: May not cross foot due to rounding.

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SCHEDULE OF WATER RATE BASE - 1994
SUMMARY

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

(1)		(2)	(3)	(4)	(5)
		1994 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	11,215,116	0	11,215,116	A-5 (W)
2	Utility Land & Land Rights	60,791	0	60,791	A-5 (W)
3	Non-Used and Useful	(627,300)	0	(627,300)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(3,673,140)	0	(3,673,140)	A-9 (W)
6	CIAC	(3,833,298)	0	(3,833,298)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	(64,297)	(64,297)	A-12 (W)
8	Accumulated Amortization of CIAC	1,110,457	0	1,110,457	A-14 (W)
9	Acquisition Adjustments	0	0	0	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (W)
11	Advances for Construction	(514,161)	0	(514,161)	A-16 (W)
12	Unfunded Post-Retirement Benefits	(29,813)	0	(29,813)	Vol. II
13	Deferred Taxes	1,417,219	0	1,417,219	C-6 (W)
14	Working Capital Allowance	155,713	0	155,713	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	5,281,585	(64,297)	5,217,288	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1994

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC
Schedule: A-3 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**A. UTILITY PLANT IN SERVICE:**			
2	1.			A-5 (W)
3		0	0	
4	2.			
5		0	0	
6				
7				
8		0	0	
9	**B. UTILITY LAND & LAND RIGHTS:**			
10	1.			A-5 (W)
11		0	0	
12	2.			
13		0	0	
14				
15		0	0	
16	**C. NON-USED AND USEFUL:**			
17	1.			A-7 (W)
18		0	0	
19	2.			
20		0	0	
21				
22		0	0	
23	**D. CONSTRUCTION WORK IN PROGRESS:**			
24	1.			
25		0	0	
26	2.			
27		0	0	
28				
29		0	0	
30	**E. ACCUMULATED DEPRECIATION:**			A-9 (W)
31	1.	0	0	
32				
33	2.	0	0	
34				
35				
36		0	0	
37	**F. CIAC:**			A-12 (W)
38	1. FPSC Margin Reserve	(128,593)	(64,297)	
39				
40	2.	0	0	
41				
42				
43		(128,593)	(64,297)	
44	**SUBTOTAL**	(128,593)	(64,297)	

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1994

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC
Schedule: A-3 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**G. ACCUMULATED AMORTIZATION OF CIAC**			A-14 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6		0	0	
7	**H. ACQUISITION ADJUSTMENT**			A-20 (W)
8	1.	0	0	
9				
10	2.	0	0	
11				
12		0	0	
13	**I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS**			A-20 (W)
14	1.	0	0	
15				
16	2.	0	0	
17				
18		0	0	
19	**J. ADVANCES FOR CONSTRUCTION**			A-16 (W)
20	1.	0	0	
21				
22	2.	0	0	
23				
24		0	0	
25	**K. DEFERRED TAXES**			C-6 (W)
26	1.	0	0	
27				
28	2.	0	0	
29				
30		0	0	
31	**L. WORKING CAPITAL ALLOWANCE**			A-17 (W)
32	1.	0	0	
33				
34	2.	0	0	
35				
36		0	0	
37	**M. OTHER**			A-21 (W)
38	1.	0	0	
39				
40	2.	0	0	
41				
42		0	0	
43				
44	**TOTAL WATER RATE BASE ADJUSTMENTS**	(128,593)	(64,297)	

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-4 (W)
Page 1 of 2
Preparer: Kimball

Line No	(1) Description	(2) Water Plant In Service Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books

Note: May not cross foot due to rounding

SCHEDULE OF WATER PLANT IN SERVICE - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-4 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Water Plant In Service Year-End Balances
1	**12/31/90 Balance**		0
2	**09/30/91 Balance Per Docket No. 911188-WS, Order No. PSC-93-1023-FOF-WS Dated 07/12/93**		9,531,557
3	*Utility Adjustment to ordered balance (1)*		0
4	1991 Additions		10,057
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		10,057
8	**12/31/91 Balance**		9,541,614
9			
10			
11	1992 Additions		0
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		0
15	**12/31/92 Balance**		9,541,614
16			
17			
18	1993 Additions		467,405
19	1993 Retirements		30,008
20	1993 Adjustments	General Plant Allocation True-up	652,653
21	1993 Net Additions		1,090,050
22	**12/31/93 Balance**		10,631,664
23			
24			
25	1994 Additions		1,327,707
26	1994 Retirements		39,224
27	1994 Adjustments		0
28	1994 Net Additions		1,288,484
29	**12/31/94 Balance**		11,920,147
30			
31			
32	1995 Additions		
33	1995 Retirements		
34	1995 Adjustments		
35	1995 Net Additions		
36	**12/31/95 Balance**		
37			
38			
39	1996 Additions		
40	1996 Retirements		
41	1996 Adjustments		
42	1996 Net Additions		
43	**12/31/96 Balance**		

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1994
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the beginning, ending and average balances of PIS by account for the the prior year and the test year.

FPSC
Schedule: A-5 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/93	(3) Net Additions 12/31/93 - 12/31/94 Gross	(4) Retirements	(5) Net	(6) 1994 PLANT IN SERVICE Balance Per Books 12/31/94	(7) Utility Adjustments	(8) Adjusted Balance 12/31/94	(9) 1994 AVERAGE BALANCE Balance Per Books	(10) Utility Adjustments	(11) Adjusted Utility Balance
1	**INTANGIBLE PLANT**										
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0
4	319.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**										
6	303.2 Land & Land Rights	17,000	0	0	0	17,000	0	17,000	17,000	0	17,000
7	304.2 Structures & Improvements	16,800	0	0	0	16,800	0	16,800	16,800	0	16,800
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	210,934	0	0	0	210,934	0	210,934	210,934	0	210,934
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	61,406	0	0	0	61,406	0	61,406	61,406	0	61,406
13	310.2 Power Generation Equipment	0	7,867	0	7,867	7,867	0	7,867	3,934	0	3,934
14	311.2 Pumping Equipment	211,915	12,767	0	12,767	224,682	0	224,682	218,298	0	218,298
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**										
17	303.3 Land & Land Rights	15,000	0	0	0	15,000	0	15,000	15,000	0	15,000
18	304.3 Structures & Improvements	693,040	5,367	(881)	4,486	697,526	0	697,526	695,283	0	695,283
19	320.3 Water Treatment Equipment	1,026,591	12,315	0	12,315	1,038,906	0	1,038,906	1,032,749	0	1,032,749
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**										
23	303.4 Land & Land Rights	1,500	0	0	0	1,500	0	1,500	1,500	0	1,500
24	304.4 Structures & Improvements	87,283	0	0	0	87,283	0	87,283	87,283	0	87,283
25	330.4 Distribution Reservoirs	427,617	11,787	0	11,787	439,404	0	439,404	433,510	0	433,510
26	331.4 Transmission & Distribution	4,950,433	810,929	0	810,929	5,761,362	0	5,761,362	5,355,897	0	5,355,897
27	333.4 Services	1,137,358	12,062	0	12,062	1,149,420	0	1,149,420	1,143,389	0	1,143,389
28	334.4 Meters & Meter Installation	411,062	102,281	0	102,281	513,343	0	513,343	462,203	0	462,203
29	335.4 Hydrants	360,124	60,691	0	60,691	420,815	0	420,815	390,470	0	390,470
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**										
32	303.5 Land & Land Rights	27,291	(0)	0	(0)	27,291	0	27,291	27,291	0	27,291
33	304.5 Structures & Improvements	224,295	19,287	(278)	19,009	243,303	0	243,303	233,799	0	233,799
34	340.5 Office Furniture & Equipment	130,928	17,727	(209)	17,517	148,445	0	148,445	139,687	0	139,687
35	340.51 Computer Equipment	233,067	136,277	(3,621)	132,656	365,723	0	365,723	299,395	0	299,395
36	341.5 Transportation Equipment	206,680	48,089	(32,233)	15,855	222,535	0	222,535	214,607	0	214,607
37	342.5 Stores Equipment	1,483	933	0	933	2,416	0	2,416	1,950	0	1,950
38	343.5 Tools, Shop & Garage Equipment	64,237	18,951	0	18,951	83,188	0	83,188	73,713	0	73,713
39	344.5 Laboratory Equipment	10,167	13,447	0	13,447	23,614	0	23,614	16,890	0	16,890
40	345.5 Power Operated Equipment	67,674	16,685	(1,884)	14,800	82,475	0	82,475	75,075	0	75,075
41	346.5 Communication Equipment	26,335	11,304	(116)	11,188	37,523	0	37,523	31,929	0	31,929
42	347.5 Miscellaneous Equipment	10,894	8,941	0	8,941	19,836	0	19,836	15,365	0	15,365
43	348.5 Other Tangible Plant	550	0	0	0	550	0	550	550	0	550
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	518,055	20,634	0	20,634	538,689	0	538,689	528,372	0	528,372
46	**WATER TREATMENT PLANT**	1,734,631	17,682	(881)	16,801	1,751,432	0	1,751,432	1,743,032	0	1,743,032
47	**TRANSMISSION & DISTRIBUTION**	7,375,377	997,750	0	997,750	8,373,127	0	8,373,127	7,874,252	0	7,874,252
48	**GENERAL PLANT**	1,003,601	291,641	(38,343)	253,298	1,256,899	0	1,256,899	1,130,251	0	1,130,251
49	**TOTAL PLANT IN SERVICE**	10,631,664	1,327,707	(39,224)	1,288,484	11,920,147	0	11,920,147	11,275,907	0	11,275,907
50	**LAND & LAND RIGHTS**	60,791	(0)	0	(0)	60,791	0	60,791	60,791	0	60,791
51	**TOTAL PIS LESS LAND**	10,570,873	1,327,707	(39,224)	1,288,484	11,859,357	0	11,859,357	11,215,116	0	11,215,116

5/28/95 2:35 PM A05W1.XLS

Note: May not cross foot due to rounding

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1994
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Lee / Lehigh
Docket No 950495-WS
Schedule Year Ended 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave [x] 13 Month Ave [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide month ending balances for PIS by account for each month of the test year, the ending balance for the prior year and the test year average balance

FPSC
Schedule: A-5(W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

Line No	(1) Account No. and Name	(2) Balance Per Books 12/31/93	(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 12/31/94	(15) Net Additions	(16) Average Balance 1994
1	**INTANGIBLE PLANT**															
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	0	17,000
7	304.2 Structures & Improvements	16,800	16,800	16,800	16,800	16,800	16,800	16,800	16,800	16,800	16,800	16,800	16,800	16,800	0	16,800
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	210,934	210,934	210,934	210,934	210,934	210,934	210,934	210,934	210,934	210,934	210,934	210,934	210,934	0	210,934
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	61,406	61,406	61,406	61,406	61,406	61,406	61,406	61,406	61,406	61,406	61,406	61,406	61,406	0	61,406
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	7,867	7,867	3,934
14	311.2 Pumping Equipment	211,915	211,915	211,915	211,915	211,915	211,915	211,915	213,920	216,612	216,612	216,612	216,612	224,662	12,767	218,298
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	0	15,000
18	304.3 Structures & Improvements	693,040	693,040	693,040	693,040	693,040	693,040	693,040	695,371	695,371	696,407	696,407	696,407	697,526	4,486	695,283
19	320.3 Water Treatment Equipment	1,026,591	1,026,591	1,026,591	1,026,591	1,026,591	1,026,591	1,026,591	1,026,591	1,026,591	1,026,591	1,026,591	1,026,591	1,038,908	12,315	1,032,749
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	0	1,500
24	304.4 Structures & Improvements	87,283	87,283	87,283	87,283	87,283	87,283	87,283	87,283	87,283	87,283	87,283	87,283	87,283	0	87,283
25	330.4 Distribution Reservoirs	427,617	427,617	427,617	427,617	427,617	427,617	427,617	427,617	427,617	427,617	427,617	427,617	439,404	11,787	433,510
26	331.4 Transmission & Distribution	4,950,433	4,950,433	4,950,433	4,950,433	4,950,433	4,950,433	4,950,433	4,950,433	5,201,655	5,227,434	5,240,370	5,227,434	5,761,362	810,929	5,355,697
27	333.4 Services	1,137,358	1,137,358	1,137,358	1,137,358	1,137,358	1,137,358	1,137,358	1,138,248	1,138,248	1,138,296	1,116,801	1,089,597	1,149,420	12,062	1,143,399
28	334.4 Meters & Meter Installation	411,062	411,062	411,062	411,062	411,062	411,062	411,062	417,479	417,479	417,479	417,479	443,933	513,343	102,281	462,203
29	335.4 Hydrants	360,124	360,124	360,124	360,124	360,124	360,124	360,124	369,759	369,759	369,759	369,759	369,759	420,815	60,691	390,470
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	27,291	27,291	27,291	27,291	27,291	27,291	27,291	27,291	27,291	27,291	27,291	27,291	27,291	0	27,291
33	304.5 Structures & Improvements	224,295	224,295	224,295	224,255	224,487	224,876	225,269	225,993	228,846	230,972	231,974	231,336	243,303	19,009	233,799
34	340.5 Office Furniture & Equipment	130,928	130,928	130,928	130,898	131,115	131,473	131,834	132,500	135,139	137,093	138,014	137,430	148,445	17,517	139,687
35	340.51 Computer Equipment	233,067	233,067	233,059	232,551	234,046	236,795	239,575	244,691	264,214	279,235	286,314	281,625	365,723	132,656	299,395
36	341.5 Transportation Equipment	206,680	206,680	206,680	202,067	199,962	200,932	201,913	203,718	198,802	204,103	206,600	205,016	222,535	15,855	214,607
37	342.5 Stores Equipment	1,483	1,483	1,483	1,483	1,495	1,514	1,533	1,568	1,711	1,814	1,963	1,832	2,416	933	1,950
38	343.5 Tools, Shop & Garage Equipment	64,237	64,237	64,237	64,237	64,488	64,871	65,257	65,969	68,875	70,965	71,949	71,324	93,188	18,951	73,713
39	344.5 Laboratory Equipment	10,167	10,167	10,167	10,167	10,345	10,616	10,890	11,395	13,458	14,940	15,639	15,196	29,614	13,447	16,890
40	345.5 Power Operated Equipment	67,674	67,674	67,675	67,405	67,466	67,802	68,142	68,769	70,610	72,449	73,315	72,766	82,475	14,600	75,075
41	346.5 Communication Equipment	26,335	26,335	26,336	26,319	26,459	26,687	26,917	27,342	29,032	30,278	30,965	30,492	37,523	11,188	31,929
42	347.5 Miscellaneous Equipment	10,894	10,894	10,894	10,894	11,013	11,193	11,375	11,731	13,083	14,068	14,533	14,238	19,836	8,941	15,365
43	348.5 Other Tangible Plant	550	550	550	550	550	550	550	550	550	550	550	550	550	0	550
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	518,055	518,055	518,055	518,055	518,055	518,055	518,055	520,060	522,752	522,752	522,752	522,752	538,669	20,634	528,372
46	**WATER TREATMENT PLANT**	1,734,631	1,734,631	1,734,631	1,734,631	1,734,631	1,734,631	1,734,631	1,736,962	1,736,962	1,739,998	1,739,998	1,739,998	1,751,432	16,901	1,743,032
47	**TRANSMISSION & DISTRIBUTION**	7,375,377	7,375,377	7,375,377	7,375,377	7,375,377	7,375,377	7,375,377	7,392,319	7,643,540	7,669,368	7,660,808	7,647,123	8,373,127	997,750	7,874,252
48	**GENERAL PLANT**	1,003,601	1,003,601	1,003,606	998,118	998,715	1,004,599	1,010,548	1,021,496	1,051,610	1,083,759	1,096,905	1,089,299	1,256,899	253,296	1,130,251
49	**TOTAL PLANT IN SERVICE**	10,631,664	10,631,664	10,631,669	10,626,181	10,626,778	10,632,662	10,638,611	10,670,837	10,954,864	11,015,877	11,022,464	10,999,172	11,820,147	1,288,484	11,275,907
50	**LAND & LAND RIGHTS**	60,791	60,791	60,791	60,791	60,791	60,791	60,791	60,791	60,791	60,791	60,791	60,791	60,791	0	60,791
51	**TOTAL PIS LESS LAND**	10,570,873	10,570,873	10,570,878	10,565,391	10,565,988	10,571,872	10,577,821	10,610,046	10,894,074	10,955,086	10,961,673	10,938,381	11,759,357	1,288,484	11,215,116

Note: May not cross foot due to rounding

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1994
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year net additions for PIS by account for each month of the test year and the average

FPSC
Schedule A-5 (W
Page 5 of
Preparer: Kimba

Line No	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Net Additions	(15) Average Balance 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**	0	0	0	0	0	0	2,005	2,692	0	0	0	7,867	7,867	3,934
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	8,070	12,767	6,383
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	2,331	0	3,036	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	(891)	4,486	2,243
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	12,315	12,315	5,158
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	251,222	25,780	12,936	(12,936)	11,767	11,767	5,883
29	335.4 Hydrants	0	0	0	0	0	0	990	0	48	(21,496)	(27,204)	533,927	810,929	405,464
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	6,417	0	0	0	26,455	59,823	12,052	6,031
31	**GENERAL PLANT**	0	0	0	0	0	0	9,535	0	0	0	0	89,410	102,281	51,141
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	51,057	90,691	30,348
33	304.5 Structures & Improvements	0	(0)	0	(0)	(0)	(0)	(0)	(0)	(0)	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	(43)	231	399	399	724	2,852	2,126	1,092	(635)	(0)	(0)	0
35	343.5 Computer Equipment	0	0	(30)	217	359	362	665	2,639	1,954	921	(564)	11,965	19,009	9,504
36	341.5 Transportation Equipment	0	2	(518)	1,495	2,750	2,780	5,116	19,523	15,022	7,078	(4,489)	11,015	17,517	8,759
37	342.5 Stores Equipment	0	1	(4,613)	(2,106)	970	981	1,805	(4,916)	5,301	2,488	(1,584)	63,897	132,656	66,328
38	343.5 Tools, Shop & Garage Equipment	0	0	0	12	19	19	35	143	103	48	(31)	17,519	15,855	7,928
39	344.5 Laboratory Equipment	0	0	0	251	382	387	711	2,907	2,089	984	(624)	584	933	467
40	345.5 Power Operated Equipment	0	0	0	78	271	274	505	2,063	1,482	698	(443)	11,863	18,951	9,475
41	346.5 Communication Equipment	0	0	(270)	60	337	340	626	1,841	1,839	867	(550)	8,418	13,447	6,724
42	347.5 Miscellaneous Equipment	0	0	(17)	143	228	231	424	1,690	1,246	587	(372)	9,709	14,800	7,400
43	348.5 Other Tangible Plant	0	0	0	118	180	182	336	1,372	986	464	(295)	7,031	11,188	5,594
44		0	0	0	0	0	0	0	0	0	0	0	5,597	8,941	4,471
45	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**WATER TREATMENT PLANT**	0	0	0	0	0	0	2,005	2,692	0	0	0	0	0	0
48	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	2,331	0	3,036	0	0	15,937	20,634	10,317
49	**GENERAL PLANT**	0	5	(5,487)	597	5,864	5,949	10,946	32,114	25,829	(6,560)	(13,685)	13,434	16,801	8,401
50	**TOTAL NET ADDITIONS**	0	5	(5,487)	597	5,864	5,949	32,226	284,028	61,012	6,587	(23,292)	726,004	997,750	498,875
51	**LAND & LAND RIGHTS**	0	(0)	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	167,600	253,298	126,650
52	**TOTAL PIS LESS LAND**	0	5	(5,487)	597	5,864	5,949	32,226	284,028	61,012	6,587	(23,292)	920,976	1,298,484	644,243

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5/28/95 2:59

Note: May not ... due to rounding

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1994
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave [x] 13 Month Ave [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year gross additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 4 of 7
Preparer: Kimball

Line No	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Gross Additions	(15) Ave. Gross Additions 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	7,867	7,867	3,934
14	311.2 Pumping Equipment	0	0	0	0	0	0	2,005	2,692	0	0	0	8,070	12,767	6,383
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	2,331	0	3,036	0	0	0	5,367	2,683
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	12,315	12,315	6,158
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	11,787	11,787	5,893
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	11,787	11,787	5,893
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	251,222	25,780	12,936	(12,936)	533,927	810,929	405,464
27	333.4 Services	0	0	0	0	0	0	990	0	48	(21,496)	(27,204)	59,823	12,062	6,031
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	6,417	0	0	0	26,455	69,410	102,281	51,141
29	335.4 Hydrants	0	0	0	0	0	0	9,635	0	0	0	0	51,057	60,691	30,346
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	(0)	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)	0
33	304.5 Structures & Improvements	0	0	0	255	389	393	724	2,959	2,126	1,002	(635)	12,074	19,287	9,643
34	340.5 Office Furniture & Equipment	0	0	0	235	358	362	665	2,719	1,954	921	(584)	11,097	17,727	8,863
35	340.51 Computer Equipment	0	2	0	1,803	2,750	2,780	5,116	20,904	15,022	7,078	(4,489)	85,311	136,277	68,139
36	341.5 Transportation Equipment	0	1	0	636	970	981	1,805	7,377	5,301	2,498	(1,584)	30,104	48,089	24,044
37	342.5 Stores Equipment	0	0	0	12	19	19	35	143	103	48	(31)	584	933	467
38	343.5 Tools, Shop & Garage Equipment	0	0	0	251	382	387	711	2,907	2,089	984	(624)	11,863	18,951	9,475
39	344.5 Laboratory Equipment	0	0	0	178	271	274	505	2,063	1,482	698	(443)	8,418	13,447	6,724
40	345.5 Power Operated Equipment	0	0	0	221	337	340	626	2,559	1,839	867	(550)	10,445	16,685	8,342
41	346.5 Communication Equipment	0	0	0	150	228	231	424	1,734	1,245	587	(372)	7,076	11,304	5,652
42	347.5 Miscellaneous Equipment	0	0	0	118	180	182	336	1,372	986	464	(295)	5,597	8,941	4,471
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	2,005	2,692	0	0	0	15,937	20,634	10,317
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	2,331	0	3,036	0	0	12,315	17,682	8,841
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	16,942	251,222	25,828	(8,560)	(13,685)	726,004	997,750	498,875
48	**GENERAL PLANT**	0	5	0	3,858	5,864	5,949	10,948	44,737	32,149	15,147	(9,607)	182,571	291,641	145,820
49	**TOTAL GROSS ADDITIONS**	0	5	0	3,858	5,864	5,949	32,226	298,650	61,012	6,587	(23,292)	936,828	1,327,707	663,853
50	**LAND & LAND RIGHTS**	0	(0)	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)	0
51	**TOTAL PIS LESS LAND**	0	5	0	3,858	5,864	5,949	32,226	298,650	61,012	6,587	(23,292)	936,828	1,327,707	663,853

Note: May not cross foot due to rounding

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1994
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule A-5 (W
Page 5 of 7
Preparer: Kimbal

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Total Retirements	(15) Average Retirements 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	881	881	441
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	40	24	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	30	18	0	0	0	136	0	0	0	198	276	138
35	340.51 Computer Equipment	0	0	0	0	0	0	0	90	0	0	0	82	209	105
36	341.5 Transportation Equipment	0	0	4,613	2,742	0	0	0	1,361	0	0	0	1,414	3,621	1,811
37	342.5 Stores Equipment	0	0	0	0	0	0	0	12,293	0	0	0	12,586	32,233	16,117
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	270	160	0	0	0	719	0	0	0	736	1,884	942
41	346.5 Communication Equipment	0	0	17	10	0	0	0	44	0	0	0	45	116	58
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	5,487	3,261	0	0	0	14,623	0	0	0	881	881	441
49	**TOTAL RETIREMENTS**	0	0	5,487	3,261	0	0	0	14,623	0	0	0	0	0	0
													14,974	38,343	19,172
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	881	881	441
51	**TOTAL PIS LESS LAND**	0	0	5,487	3,261	0	0	0	14,623	0	0	0	15,852	39,224	19,613

556

5/26/95 3:03 5.XLS

Note: May not add due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1994
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Lee / Lehigh
Docket No 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year adjustments for PIS by account for each month of the test year and the average

FPSC
Schedule: A-5 (W)
Page 6 of 7
Preparer: 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) 1994 Total Adjustments	(15) Ave Utility Adjustments 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	***INTANGIBLE PLANT***	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1994
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the average balance for plant in service and the non-used and useful percentage and amount

FPSC
Schedule: A-5 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(W)

Line No.	Account No. and Name	(2) Ave. Adjusted Utility Balance A-5 (W)(1 of 7)	(3) 1994 NON-USED & USEFUL Percentage F-Schedules	(4) 1994 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	0	0.00%	0
3	302.1 Franchises	0	0.00%	0
4	339.1 Other Plant & Miscellaneous	0	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	17,000	0.00%	0
7	304.2 Structures & Improvements	16,800	0.00%	0
8	305.2 Collecting & Impounding reservoirs	0	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	210,934	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	61,406	0.00%	0
13	310.2 Power Generation Equipment	3,934	0.00%	0
14	311.2 Pumping Equipment	218,298	0.00%	0
15	339.2 Other Plant & Miscellaneous	0	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	15,000	0.00%	0
18	304.3 Structures & Improvements	695,283	0.00%	0
19	320.3 Water Treatment Equipment	1,032,749	21.74%	224,520
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	0	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	1,500	0.00%	0
24	304.4 Structures & Improvements	87,283	0.00%	0
25	330.4 Distribution Reservoirs	433,510	0.00%	0
26	331.4 Transmission & Distribution	5,355,697	27.71%	1,483,691
27	333.4 Services	1,143,389	0.00%	0
28	334.4 Meters & Meter Installation	462,203	0.00%	0
29	335.4 Hydrants	390,470	0.00%	0
30	339.4 Other Plant & Miscellaneous	0	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	27,291	0.00%	0
33	304.5 Structures & Improvements	233,799	0.00%	0
34	340.5 Office Furniture & Equipment	139,687	0.00%	0
35	340.51 Computer Equipment	299,395	0.00%	0
36	341.5 Transportation Equipment	214,607	0.00%	0
37	342.5 Stores Equipment	1,950	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	73,713	0.00%	0
39	344.5 Laboratory Equipment	16,890	0.00%	0
40	345.5 Power Operated Equipment	75,075	0.00%	0
41	346.5 Communication Equipment	31,929	0.00%	0
42	347.5 Miscellaneous Equipment	15,365	0.00%	0
43	348.5 Other Tangible Plant	550	0.00%	0
44	**INTANGIBLE PLANT**	0	0.00%	0
45	**SUPPLY & PUMPING**	526,372	0.00%	0
46	**WATER TREATMENT PLANT**	1,743,032	12.88%	224,520
47	**TRANSMISSION & DISTRIBUTION**	7,874,252	18.84%	1,483,891
48	**GENERAL PLANT**	1,130,251	0.00%	0
49	**TOTAL PLANT IN SERVICE**	11,275,907	15.15%	1,708,411
50	**LAND & LAND RIGHTS**	60,791	0.00%	0
51	**TOTAL PIS LESS LAND**	11,215,116	15.23%	1,708,411

Note: May not cross foot due to rounding

SCHEDULE OF WATER NON-USED AND USEFUL PLANT - 1994
SUMMARY

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a summary of the items included in Non-Used and Useful Plant. Submit additional supporting schedules if necessary.

FPSC
Schedule: A-7 (W)
Page 1 of 1
Preparer: Kimball
Recap schedules: A-1(W)

Line No.	(1) Description	(2) AVERAGE 1994 - NON-USED & USEFUL Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	Supporting Schedules
1	Plant in Service	1,708,411	0	1,708,411	A-5 (W)
2	Land	0	0	0	A-5 (W)
3	Accumulated Depreciation	(524,813)	0	(524,813)	A-9 (W)
4	CIAC	(42,869)	0	(42,869)	A-12 (W)
5	Accumulated Amort. of CIAC	732	0	732	A-14 (W)
6	Advances for Construction	(514,161)	0	(514,161)	A-16 (W)
7	Other	0	0	0	A-20 (W)
8	**TOTAL WATER NON-USED & USEFUL**	627,300	0	627,300	

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Lee - Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-8 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water In Service Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	12/31/85 Balance	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	12/31/86 Balance	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	12/31/87 Balance	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	12/31/88 Balance	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	12/31/89 Balance	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	12/31/90 Balance	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-8 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Water In Service *Year-End Balances*
1	**12/31/90 Balance**		0
2	**09/30/91 Balance Per Docket No. 911188-WS, Order No. PSC-93-1023-FOF-WS Dated 07/12/93**		2,616,868
3	Utility Adjustment to ordered balance (1)		0
4	1991 Additions		59,384
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		59,384
8	**12/31/91 Balance**		2,676,052
9			
10			
11	1992 Additions		237,664
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		237,664
15	**12/31/92 Balance**		2,913,716
16			
17			
18	1993 Additions		287,745
19	1993 Retirements		30,008
20	*1993 Adjustments*	General Plant Allocation True-up	318,707
21	1993 Net Additions		576,444
22	**12/31/93 Balance**		3,490,160
23			
24			
25	1994 Additions		405,178
26	1994 Retirements		39,224
27	1994 Adjustments		0
28	1994 Net Additions		365,954
29	**12/31/94 Balance**		3,856,114
30			
31			
32	1995 Additions		
33	1995 Retirements		
34	1995 Adjustments		
35	1995 Net Additions		
36	**12/31/95 Balance**		
37			
38			
39	1996 Additions		
40	1996 Retirements		
41	1996 Adjustments		
42	1996 Net Additions		
43	**12/31/96 Balance**		

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

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Note: May not cross foot due to rounding

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1994
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: GSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation by account for the the prior year and the test year.

FPSC
Schedule: A-9 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules. A-1(W), A-8(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/93	(3) Net Additions	(4) Balance Per Books 12/31/94	(5) Utility Adjustments	(6) Adjusted Balance 12/31/94	(7) Balance Per Books	(8) Utility Adjustments	(9) Adjusted Utility Balance
		1994 ACCUMULATED DEPRECIATION					1994 AVERAGE BALANCE		
1	**INTANGIBLE PLANT**								
2	301.1 Organization	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**								
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	8,350	509	8,859	0	8,859	8,605	0	8,605
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	99,169	7,024	106,193	0	106,193	102,681	0	102,681
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	28,189	1,756	29,945	0	29,945	29,067	0	29,067
13	310.2 Power Generation Equipment	0	197	197	0	197	99	0	99
14	311.2 Pumping Equipment	102,089	10,915	113,004	0	113,004	107,547	0	107,547
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**								
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	90,808	20,186	110,994	0	110,994	100,901	0	100,901
19	320.3 Water Treatment Equipment	333,577	46,990	380,567	0	380,567	357,072	0	357,072
20	321.3 Permeators	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**								
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	33,030	2,645	35,675	0	35,675	34,353	0	34,353
25	330.4 Distribution Reservoirs	210,622	11,705	222,327	0	222,327	216,475	0	216,475
26	331.4 Transmission & Distribution	1,551,660	124,792	1,676,452	0	1,676,452	1,614,056	0	1,614,056
27	333.4 Services	315,679	28,585	344,264	0	344,264	329,972	0	329,972
28	334.4 Meters & Meter Installation	149,425	23,110	172,535	0	172,535	160,980	0	160,980
29	335.4 Hydrants	90,801	8,668	99,469	0	99,469	95,135	0	95,135
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**								
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	49,626	5,567	55,192	0	55,192	52,409	0	52,409
34	340.5 Office Furniture & Equipment	57,607	9,108	66,714	0	66,714	62,160	0	62,160
35	340.51 Computer Equipment	75,531	46,288	121,819	0	121,819	98,675	0	98,675
36	341.5 Transportation Equipment	143,367	3,542	146,909	0	146,909	145,138	0	145,138
37	342.5 Stores Equipment	596	108	704	0	704	650	0	650
38	343.5 Tools, Shop & Garage Equipment	36,676	4,607	41,283	0	41,283	38,979	0	38,979
39	344.5 Laboratory Equipment	4,840	1,127	5,967	0	5,967	5,404	0	5,404
40	345.5 Power Operated Equipment	75,509	4,370	79,879	0	79,879	77,694	0	77,694
41	346.5 Communication Equipment	15,486	3,077	18,563	0	18,563	17,024	0	17,024
42	347.5 Miscellaneous Equipment	1,831	1,025	2,856	0	2,856	2,343	0	2,343
43	348.5 Other Tangible Plant	15,693	55	15,748	0	15,748	15,721	0	15,721
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	237,797	20,401	258,198	0	258,198	247,999	0	247,999
46	**WATER TREATMENT PLANT**	424,385	67,176	491,561	0	491,561	457,973	0	457,973
47	**TRANSMISSION & DISTRIBUTION**	2,351,217	199,505	2,550,722	0	2,550,722	2,450,971	0	2,450,971
48	**GENERAL PLANT**	476,761	78,872	555,633	0	555,633	516,197	0	516,197
49	**TOTAL ACCUMULATED DEPRECIATION**	3,490,160	365,954	3,856,114	0	3,856,114	3,673,140	0	3,673,140

5/28/95 3:03 PM A09W1.XLS

Note: May not cross foot due to rounding

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1994
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide month ending balances for Accumulated Depreciation by account for each month of the test year, the ending balance from the prior year and the test year average balance.

FPSC
Schedule: A-9 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/93	(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 12/31/94	(15) Net Additions	(16) Per Books Ave. Bal. 1994
1	**INTANGIBLE PLANT**															
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	8,350	8,392	8,434	8,476	8,518	8,560	8,807	8,649	8,691	8,733	8,775	8,817	8,859	509	8,605
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	99,189	99,754	100,339	100,924	101,509	102,094	102,683	103,268	103,853	104,438	105,023	105,608	106,193	7,024	102,681
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	28,189	28,335	28,481	28,627	28,773	28,919	29,069	29,215	29,361	29,507	29,653	29,799	29,945	1,756	29,067
13	310.2 Power Generation Equipment	0	16	32	48	64	80	101	117	133	149	165	181	197	197	99
14	311.2 Pumping Equipment	102,089	102,999	103,909	104,819	105,729	106,639	107,544	108,454	109,364	110,274	111,184	112,094	113,004	10,915	107,547
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	90,808	92,584	94,320	96,076	97,832	99,588	101,339	103,095	104,851	106,607	108,363	110,119	110,994	20,186	100,901
19	320.3 Water Treatment Equipment	333,577	337,493	341,409	345,325	349,241	353,157	357,071	360,987	364,903	368,819	372,735	376,651	380,567	46,990	357,072
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	33,030	33,250	33,470	33,690	33,910	34,130	34,355	34,575	34,795	35,015	35,235	35,455	35,675	2,645	34,353
25	330.4 Distribution Reservoirs	210,822	211,597	212,572	213,547	214,522	215,497	216,477	217,452	218,427	219,402	220,377	221,352	222,327	11,705	216,475
26	331.4 Transmission & Distribution	1,551,860	1,562,059	1,572,458	1,582,857	1,593,256	1,603,655	1,614,058	1,624,457	1,634,856	1,645,255	1,655,954	1,666,053	1,676,452	124,792	1,614,056
27	333.4 Services	315,879	318,061	320,443	322,825	325,207	327,589	329,972	332,354	334,736	337,118	339,500	341,882	344,264	28,585	329,972
28	334.4 Meters & Meter Installation	149,425	151,351	153,277	155,203	157,129	159,055	160,979	162,905	164,831	166,757	168,683	170,609	172,535	23,110	160,980
29	335.4 Hydrants	90,801	91,523	92,245	92,967	93,689	94,411	95,137	95,859	96,581	97,303	98,025	98,747	99,469	8,668	95,135
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	49,626	50,113	50,600	51,087	51,510	51,997	52,485	52,972	53,353	53,840	54,327	54,814	55,192	5,567	52,409
34	340.5 Office Furniture & Equipment	57,807	58,383	59,159	59,995	60,663	61,439	62,220	62,996	63,892	64,468	65,244	66,020	66,714	9,108	62,160
35	340.51 Computer Equipment	75,531	79,890	83,849	87,490	91,341	95,500	99,660	103,819	106,597	110,756	114,915	119,074	121,819	46,288	98,675
36	341.5 Transportation Equipment	143,387	146,348	149,329	147,897	147,936	150,917	153,901	156,882	147,570	150,551	153,532	156,513	146,909	3,542	145,136
37	342.5 Stores Equipment	596	605	614	623	632	641	650	659	668	677	686	695	704	108	650
38	343.5 Tools, Shop & Garage Equipment	36,676	37,060	37,444	37,828	38,212	38,596	38,979	39,363	39,747	40,131	40,515	40,899	41,283	4,607	38,979
39	344.5 Laboratory Equipment	4,840	4,934	5,028	5,122	5,216	5,310	5,403	5,497	5,591	5,685	5,779	5,873	5,967	1,127	5,404
40	345.5 Power Operated Equipment	75,509	76,030	76,551	76,803	77,163	77,684	78,207	78,728	78,531	79,052	79,573	80,094	79,879	4,370	77,694
41	346.5 Communication Equipment	15,486	15,752	16,018	16,267	16,523	16,789	17,056	17,322	17,544	17,810	18,076	18,342	18,563	3,077	17,024
42	347.5 Miscellaneous Equipment	1,831	1,916	2,001	2,086	2,171	2,256	2,346	2,431	2,516	2,601	2,688	2,771	2,856	1,025	2,343
43	348.5 Other Tangible Plant	15,693	15,698	15,703	15,708	15,713	15,718	15,718	15,723	15,728	15,733	15,738	15,743	15,748	55	15,721
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	237,797	239,496	241,195	242,894	244,593	246,292	248,004	249,703	251,402	253,101	254,800	256,499	258,198	20,401	247,999
46	**WATER TREATMENT PLANT**	424,385	430,057	435,729	441,401	447,073	452,745	458,410	464,082	469,754	475,426	481,098	486,770	491,561	67,176	457,973
47	**TRANSMISSION & DISTRIBUTION**	2,351,217	2,367,841	2,384,465	2,401,089	2,417,713	2,434,337	2,450,978	2,467,602	2,484,226	2,500,850	2,517,474	2,534,098	2,550,722	199,505	2,450,971
48	**GENERAL PLANT**	476,761	486,528	496,295	500,574	507,060	516,847	526,625	536,392	531,536	541,303	551,070	560,837	555,633	78,872	516,197
49	**TOTAL WATER ACCUM. DEPR.**	3,490,160	3,523,922	3,557,684	3,585,958	3,616,459	3,650,221	3,684,017	3,717,779	3,736,918	3,770,680	3,804,442	3,838,204	3,856,114	365,954	3,673,140

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1994
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year net additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-8 (W)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Net Additions	(15) Average Net Additions 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	42	42	42	42	42	47	42	42	42	42	42	42	509	255
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	585	585	585	585	585	589	585	585	585	585	585	585	7,024	3,512
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	146	146	146	146	146	150	146	146	146	146	146	146	1,756	878
13	310.2 Power Generation Equipment	16	16	16	16	16	21	16	16	16	16	16	16	197	99
14	311.2 Pumping Equipment	910	910	910	910	910	905	910	910	910	910	910	910	10,915	5,458
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	1,756	1,756	1,756	1,756	1,756	1,751	1,756	1,756	1,756	1,756	1,756	875	20,186	10,093
19	320.3 Water Treatment Equipment	3,916	3,916	3,916	3,916	3,916	3,914	3,916	3,916	3,916	3,916	3,916	3,916	46,996	23,498
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	220	220	220	220	220	225	220	220	220	220	220	220	2,645	1,323
25	330.4 Distribution Reservoirs	975	975	975	975	975	980	975	975	975	975	975	975	11,705	5,853
26	331.4 Transmission & Distribution	10,399	10,399	10,399	10,399	10,399	10,403	10,399	10,399	10,399	10,399	10,399	10,399	124,792	62,396
27	333.4 Services	2,382	2,382	2,382	2,382	2,382	2,383	2,382	2,382	2,382	2,382	2,382	2,382	28,585	14,293
28	334.4 Meters & Meter Installation	1,926	1,926	1,926	1,926	1,926	1,924	1,926	1,926	1,926	1,926	1,926	1,926	23,110	11,555
29	335.4 Hydrants	722	722	722	722	722	726	722	722	722	722	722	722	8,668	4,334
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	467	467	447	463	467	468	467	381	467	467	467	378	5,567	2,783
34	340.5 Office Furniture & Equipment	776	776	746	758	776	781	778	696	776	776	776	894	9,108	4,554
35	340.51 Computer Equipment	4,159	4,159	3,841	3,851	4,159	4,160	4,159	2,772	4,159	4,159	4,159	2,745	46,268	23,144
36	341.5 Transportation Equipment	2,981	2,981	(1,632)	239	2,981	2,984	2,981	(9,312)	2,981	2,981	2,981	(9,605)	3,542	1,771
37	342.5 Stores Equipment	9	9	9	9	9	9	9	9	9	9	9	9	108	54
38	343.5 Tools, Shop & Garage Equipment	384	384	384	384	384	386	384	384	384	384	384	384	4,607	2,304
39	344.5 Laboratory Equipment	94	94	94	94	94	93	94	94	94	94	94	94	1,127	564
40	345.5 Power Operated Equipment	521	521	251	361	521	523	521	(199)	521	521	521	(215)	4,376	2,188
41	346.5 Communication Equipment	266	266	249	256	266	267	266	222	266	266	266	221	3,077	1,539
42	347.5 Miscellaneous Equipment	85	85	85	85	85	90	85	85	85	85	85	85	1,025	513
43	348.5 Other Tangible Plant	5	5	5	5	5	0	5	5	5	5	5	5	55	28
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	1,699	1,699	1,699	1,699	1,699	1,712	1,699	1,699	1,699	1,699	1,699	1,699	20,401	10,202
46	**WATER TREATMENT PLANT**	5,672	5,672	5,672	5,672	5,672	5,665	5,672	5,672	5,672	5,672	5,672	4,791	67,176	33,588
47	**TRANSMISSION & DISTRIBUTION**	16,624	16,624	16,624	16,624	16,624	16,641	16,624	16,624	16,624	16,624	16,624	16,624	199,505	99,754
48	**GENERAL PLANT**	9,767	9,767	4,280	6,506	9,767	9,778	9,767	(4,856)	9,767	9,767	9,767	(5,204)	78,872	39,439
49	**TOTAL NET ADDITIONS**	33,762	33,762	28,275	30,501	33,762	33,796	33,762	19,139	33,762	33,762	33,762	17,910	365,954	182,983

564

5/28/95 3:0[illegible] A8.XLS

Note: May not [illegible] due to rounding

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1994
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year gross additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Gross Additions	(15) Average Gross Add. 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	42	42	42	42	42	47	42	42	42	42	42	42	509	255
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	585	585	585	585	585	589	585	585	585	585	585	585	7,024	3,512
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	146	146	146	146	146	150	146	146	146	146	146	146	1,758	878
13	310.2 Power Generation Equipment	16	16	16	16	16	21	16	16	16	16	16	16	197	99
14	311.2 Pumping Equipment	910	910	910	910	910	905	910	910	910	910	910	910	10,915	5,458
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	1,756	1,756	1,756	1,756	1,756	1,751	1,756	1,756	1,756	1,756	1,756	1,756	21,067	10,534
19	320.3 Water Treatment Equipment	3,916	3,916	3,916	3,916	3,916	3,914	3,916	3,916	3,916	3,916	3,916	3,916	46,990	23,495
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	220	220	220	220	220	225	220	220	220	220	220	220	2,645	1,323
25	330.4 Distribution Reservoirs	975	975	975	975	975	980	975	975	975	975	975	975	11,705	5,853
26	331.4 Transmission & Distribution	10,399	10,399	10,399	10,399	10,399	10,403	10,399	10,399	10,399	10,399	10,399	10,399	124,792	62,396
27	333.4 Services	2,382	2,382	2,382	2,382	2,382	2,383	2,382	2,382	2,382	2,382	2,382	2,382	28,585	14,293
28	334.4 Meters & Meter Installation	1,926	1,926	1,926	1,926	1,926	1,924	1,926	1,926	1,926	1,926	1,926	1,926	23,110	11,555
29	335.4 Hydrants	722	722	722	722	722	726	722	722	722	722	722	722	8,668	4,334
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	487	487	487	487	487	488	487	487	487	487	487	487	5,845	2,923
34	340.5 Office Furniture & Equipment	776	776	776	776	776	781	776	776	776	776	776	776	9,317	4,659
35	340.51 Computer Equipment	4,159	4,159	4,159	4,159	4,159	4,160	4,159	4,159	4,159	4,159	4,159	4,159	49,909	24,955
36	341.5 Transportation Equipment	2,981	2,981	2,981	2,981	2,981	2,984	2,981	2,981	2,981	2,981	2,981	2,981	35,775	17,888
37	342.5 Stores Equipment	9	9	9	9	9	9	9	9	9	9	9	9	108	54
38	343.5 Tools, Shop & Garage Equipment	384	384	384	384	384	383	384	384	384	384	384	384	4,607	2,304
39	344.5 Laboratory Equipment	94	94	94	94	94	93	94	94	94	94	94	94	1,127	564
40	345.5 Power Operated Equipment	521	521	521	521	521	523	521	521	521	521	521	521	6,254	3,127
41	346.5 Communication Equipment	266	266	266	266	266	267	266	266	266	266	266	266	3,193	1,597
42	347.5 Miscellaneous Equipment	85	85	85	85	85	90	85	85	85	85	85	85	1,025	513
43	348.5 Other Tangible Plant	5	5	5	5	5	0	5	5	5	5	5	5	55	28
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	1,699	1,699	1,699	1,699	1,699	1,712	1,699	1,699	1,699	1,699	1,699	1,699	20,401	10,202
46	**WATER TREATMENT PLANT**	5,672	5,672	5,672	5,672	5,672	5,665	5,672	5,672	5,672	5,672	5,672	5,672	68,057	34,029
47	**TRANSMISSION & DISTRIBUTION**	16,624	16,624	16,624	16,624	16,624	16,641	16,624	16,624	16,624	16,624	16,624	16,624	199,505	99,754
48	***GENERAL PLANT***	9,767	9,767	9,767	9,767	9,767	9,778	9,767	9,767	9,767	9,767	9,767	9,767	117,215	58,612
49	**TOTAL GROSS ADDITIONS**	33,762	33,762	33,762	33,762	33,762	33,796	33,762	33,762	33,762	33,762	33,762	33,762	405,178	202,587

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1994
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year retirements for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Total Retirements	(15) Average Retirements 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	330.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	881	881	441
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	40	24	0	0	0	108	0	0	0	109	278	139
34	340.5 Office Furniture & Equipment	0	0	30	18	0	0	0	80	0	0	0	82	209	105
35	340.51 Computer Equipment	2	0	518	346	0	0	0	1,381	0	0	0	1,414	3,621	1,811
36	341.5 Transportation Equipment	0	0	4,613	2,742	0	0	0	12,293	0	0	0	12,586	32,233	16,117
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	270	160	0	0	0	719	0	0	0	736	1,884	942
41	346.5 Communication Equipment	0	0	17	10	0	0	0	44	0	0	0	45	116	58
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	881	881	441
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	5,487	3,261	0	0	0	14,623	0	0	0	14,971	38,343	19,172
49	**TOTAL RETIREMENTS**	0	0	5,487	3,261	0	0	0	14,623	0	0	0	15,852	39,224	19,613

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Note: May not cr... ...ue to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1994
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year adjustments for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Total Adjustments	(15) Ave. Utility Adjustments 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1994
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the average balance for accumulated depreciation and the non-used and useful percentage and amount.

FPSC
Schedule: A-9 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-9 (W)(1/7)	(3) 1994 NON-USED & USEFUL Percentage F-Schedules	(4) 1994 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	0	0.00%	0
3	302.1 Franchises	0	0.00%	0
4	339.1 Other Plant & Miscellaneous	0	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	0	0.00%	0
7	304.2 Structures & Improvements	8,605	0.00%	0
8	305.2 Collecting & Impounding reservoirs	0	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	102,681	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	29,067	0.00%	0
13	310.2 Power Generation Equipment	99	0.00%	0
14	311.2 Pumping Equipment	107,547	0.00%	0
15	339.2 Other Plant & Miscellaneous	0	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	0	0.00%	0
18	304.3 Structures & Improvements	100,901	0.00%	0
19	320.3 Water Treatment Equipment	357,072	21.74%	77,627
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	0	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	34,353	0.00%	0
25	330.4 Distribution Reservoirs	216,475	0.00%	0
26	331.4 Transmission & Distribution	1,614,056	27.71%	447,186
27	333.4 Services	329,972	0.00%	0
28	334.4 Meters & Meter Installation	160,980	0.00%	0
29	335.4 Hydrants	95,135	0.00%	0
30	339.4 Other Plant & Miscellaneous	0	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	0	0.00%	0
33	304.5 Structures & Improvements	52,409	0.00%	0
34	340.5 Office Furniture & Equipment	62,160	0.00%	0
35	340.51 Computer Equipment	98,675	0.00%	0
36	341.5 Transportation Equipment	145,138	0.00%	0
37	342.5 Stores Equipment	650	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	38,979	0.00%	0
39	344.5 Laboratory Equipment	5,404	0.00%	0
40	345.5 Power Operated Equipment	77,694	0.00%	0
41	346.5 Communication Equipment	17,024	0.00%	0
42	347.5 Miscellaneous Equipment	2,343	0.00%	0
43	348.5 Other Tangible Plant	15,721	0.00%	0
44	**INTANGIBLE PLANT**	0	0.00%	0
45	**SUPPLY & PUMPING**	247,999	0.00%	0
46	**WATER TREATMENT PLANT**	457,973	16.95%	77,627
47	**TRANSMISSION & DISTRIBUTION**	2,450,971	18.25%	447,186
48	**GENERAL PLANT**	516,197	0.00%	0
49	**TOTAL**	3,673,140	14.29%	524,813

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Note: May not cross foot due to rounding

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-11 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water CIAC In Service Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note. May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission, and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-11 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water CIAC In Service Year-End Balances
1	**12/31/90 Balance**	0
2	**09/30/91 Balance Per Docket No. 911188-WS, Order No. PSC-93-1023-FOF-WS Dated 07/12/93**	2,969,987
3	Utility Adjustment to ordered balance (1)	104,577
4	1991 Additions	17,173
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	17,173
8	12/31/91 **Balance**	3,091,737
9		
10		
11	1992 Additions	133,816
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	133,816
15	**12/31/92 Balance**	3,225,553
16		
17		
18	1993 Additions	334,011
19	1993 Retirements	125
20	1993 Adjustments	0
21	1993 Net Additions	333,886
22	**12/31/93 Balance**	3,559,439
23		
24		
25	1994 Additions	547,717
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	547,717
29	**12/31/94 Balance**	4,107,156
30		
31		
32	1995 Additions	
33	1995 Retirements	
34	1995 Adjustments	
35	1995 Net Additions	
36	**12/31/95 Balance**	
37		
38		
39	1996 Additions	
40	1996 Retirements	
41	1996 Adjustments	
42	1996 Net Additions	
43	**12/31/96 Balance**	

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books

Note: May not cross foot due to rounding

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1994
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the beginning, ending and average balances of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-12 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1994 CONTRIBUTIONS IN AID OF CONSTRUCTION					1994 AVERAGE BALANCE			1994 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/93	Net Additions	Balance Per Books 12/31/94	Utility Adjustments	Adjusted Balance 12/31/94	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	3,192,402	102,165	3,294,567	0	3,294,567	3,243,485	0	3,243,485	0.00%	0
2	Line/Main Extensions	91,729	81,707	173,436	0	173,436	132,583	0	132,583	0.00%	0
3	Meter Installation Fees	124,329	124,901	249,230	0	249,230	186,779	0	186,779	0.00%	0
4	Contributed Lines	114,113	226,861	340,974	0	340,974	227,543	0	227,543	18.84%	42,869
5	Cont. Prpty Other than Lines	17,351	0	17,351	0	17,351	17,351	0	17,351	0.00%	0
6	Service Installation Fees	19,516	12,083	31,599	0	31,599	25,557	0	25,557	0.00%	0
7	**TOTAL WATER CIAC**	3,559,440	547,717	4,107,157	0	4,107,157	3,833,298	0	3,833,298	1.12%	42,869
8	**FPSC MARGIN RESERVE - CIAC**				128,593	128,593	0	64,297	64,297		

Column:
(10) from Schedule A-5 (page 7 of 7)

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION -1994
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-12 (W)
Page 2 of 6
Preparer: Kimcas

Line No.	(1) Classification	(2) Balance Per Books 12/31/93	(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 12/31/94	(15) Net Additions	(16) Average Balance 1994
1	Plant Capacity Fees	3,192,402	3,192,402	3,192,402	3,203,360	3,203,360	3,208,178	3,208,753	3,293,355	3,293,355	3,293,122	3,293,122	3,293,485	3,294,567	102,165	3,243,485
2	Line/Main Extensions	91,729	99,447	107,542	112,695	118,491	130,092	134,610	142,629	147,210	154,014	161,169	166,106	173,436	81,707	132,583
3	Meter Installation Fees	124,329	133,972	144,629	152,333	159,438	170,196	176,263	181,338	188,874	198,161	206,763	211,958	249,230	124,901	186,779
4	Contributed Lines	114,113	114,113	114,113	114,113	114,113	114,113	114,113	114,113	114,113	114,113	114,113	114,113	340,974	226,861	227,543
5	Cont. Prpty Other than Lines	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	0	17,351
6	Service Installation Fees	19,516	19,516	19,516	19,516	19,516	19,891	20,116	20,216	20,216	20,091	20,091	20,216	31,599	12,083	25,557
7	**TOTAL WATER CIAC**	3,559,440	3,576,800	3,595,553	3,619,367	3,632,268	3,659,820	3,671,206	3,769,002	3,781,119	3,796,852	3,812,610	3,823,229	4,107,157	547,717	3,833,298

Note: May not cross foot due to rounding

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1994
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year net additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Additions	(15) Average Net Add. 1994
1	Plant Capacity Fees	0	0	10,958	0	4,818	576	84,602	0	(233)	0	363	1,083	102,165	51,083
2	Line/Main Extensions	7,718	8,096	5,153	5,796	11,602	4,518	8,019	4,581	6,804	7,155	4,937	7,331	81,707	40,854
3	Meter Installation Fees	9,643	10,658	7,704	7,105	10,758	6,067	5,075	7,536	9,287	8,603	5,195	37,272	124,901	62,450
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	226,861	226,861	113,430
5	Cont Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	375	225	100	0	(125)	0	125	11,383	12,083	6,041
7	**TOTAL NET ADDITIONS**	17,360	18,753	23,814	12,901	27,553	11,386	97,796	12,117	15,733	15,758	10,619	283,928	547,717	273,858

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1994
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year gross additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W,
Page 4 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Gross Additions	(15) Ave Gross Additions 1994
1	Plant Capacity Fees	0	0	10,958	0	4,818	576	84,602	0	(233)	0	363	1,083	102,165	51,083
2	Line/Main Extensions	7,718	6,096	5,153	5,796	11,602	4,518	8,019	4,581	6,604	7,155	4,937	7,331	81,707	40,854
3	Meter Installation Fees	9,643	10,658	7,704	7,105	10,758	6,067	5,075	7,536	9,287	8,603	5,195	37,272	124,901	62,450
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	226,861	226,861	113,430
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	375	225	100	0	(125)	0	125	11,383	12,083	6,041
7	**TOTAL GROSS ADDITIONS**	17,360	16,753	23,814	12,901	27,553	11,386	97,796	12,117	15,733	15,758	10,619	283,928	547,717	273,858

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1994
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year retirements for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1994
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL RETIREMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1994
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year adjustments for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Adjustments	(15) Ave. Utility Adjustments 1994
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	**FPSC Margin Reserve - CIAC**	0	0	0	0	0	0	0	0	0	0	0	128,593	128,593	64,297

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Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-13 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water CIAC In Service Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Endod: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-13 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water CIAC in Service Year-End Balances
1	**12/31/90 Balance**	0
2	**09/30/91 Balance Per Docket No. 911188-WS, Order No. PSC-93-1023-FOF-WS Dated 07/12/93**	827,245
3	Utility Adjustment to ordered balance (1)	13,725
4	1991 Additions	4,856
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	4,856
8	**12/31/91 Balance**	845,826
9		
10		
11	1992 Additions	78,966
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	78,966
15	**12/31/92 Balance**	924,792
16		
17		
18	1993 Additions	115,415
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	115,415
22	**12/31/93 Balance**	1,040,207
23		
24		
25	1994 Additions	140,495
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	140,495
29	**12/31/94 Balance**	1,180,702
30		
31		
32	1995 Additions	
33	1995 Retirements	
34	1995 Adjustments	
35	1995 Net Additions	
36	**12/31/95 Balance**	
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 in Locks

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Note: May not cross foot due to rounding

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1994
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the beginning, ending and average balances of accumulated amortization of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-14 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W),A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1994 ACCUMULATED AMORTIZATION OF CIAC					1994 AVERAGE BALANCE			1994 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/93	Net Additions	Balance Per Books 12/31/94	Utility Adjustments	Adjusted Balance 12/31/94	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	1,033,531	121,631	1,155,162	0	1,155,162	1,094,347	0	1,094,347	0.00%	0
2	Line/Main Extensions	1,412	3,089	4,501	0	4,501	2,957	0	2,957	0.00%	0
3	Meter Installation Fees	3,342	9,339	12,681	0	12,681	8,012	0	8,012	0.00%	0
4	Contributed Lines	1,358	5,302	6,660	0	6,660	4,009	0	4,009	18.25%	732
5	Cont. Prpty Other than Lines	320	495	815	0	815	568	0	568	0.00%	0
6	Service Installation Fees	244	639	883	0	883	564	0	564	0.00%	0
7	**TOTAL ACCUM. AMORT. WATER CIAC**	1,040,207	140,495	1,180,702	0	1,180,702	1,110,457	0	1,110,457	0.07%	732

Column:
(10) from Schedule A-9 (page 7 of 7)

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1994
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the accumulated amortization of CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-14 (W)
Page 2 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Balance Per Books 12/31/93	(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 12/31/94	(15) Net Additions	(16) Ave. Utility Balance 1994
1	Plant Capacity Fees	1,033,531	1,043,667	1,053,803	1,063,939	1,074,075	1,084,211	1,094,346	1,104,482	1,114,618	1,124,754	1,134,890	1,145,026	1,155,162	121,631	1,094,347
2	Line/Main Extensions	1,412	1,669	1,926	2,183	2,440	2,697	2,959	3,216	3,473	3,730	3,987	4,244	4,501	3,089	2,957
3	Meter Installation Fees	3,342	4,120	4,898	5,676	6,454	7,232	8,013	8,791	9,569	10,347	11,125	11,903	12,681	9,339	8,012
4	Contributed Lines	1,358	1,800	2,242	2,684	3,126	3,568	4,008	4,450	4,892	5,334	5,776	6,218	6,660	5,302	4,009
5	Cont. Prpty Other than Lines	320	361	402	443	484	525	569	610	651	692	733	774	815	495	568
6	Service Installation Fees	244	297	350	403	456	509	565	618	671	724	777	830	883	639	564
7	TOTAL ACC. AMORT. CIAC	1,040,207	1,051,914	1,063,621	1,075,328	1,087,035	1,098,742	1,110,460	1,122,167	1,133,874	1,145,581	1,157,288	1,168,995	1,180,702	140,495	1,110,457

Note: May not cross foot due to rounding

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1994
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year net additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Net Additions	(15) Average Net Add. 1994
1	Plant Capacity Fees	10,136	10,136	10,136	10,136	10,136	10,135	10,136	10,136	10,136	10,136	10,136	10,136	121,631	60,816
2	Line/Main Extensions	257	257	257	257	257	262	257	257	257	257	257	257	3,089	1,545
3	Meter Installation Fees	778	778	778	778	778	781	778	778	778	778	778	778	9,339	4,670
4	Contributed Lines	442	442	442	442	442	440	442	442	442	442	442	442	5,302	2,651
5	Cont. Prpty Other than Lines	41	41	41	41	41	44	41	41	41	41	41	41	495	248
6	Service Installation Fees	53	53	53	53	53	56	53	53	53	53	53	53	639	320
7	**TOTAL NET ADDITIONS**	11,707	11,707	11,707	11,707	11,707	11,718	11,707	11,707	11,707	11,707	11,707	11,707	140,495	70,250

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Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1994
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year gross additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Gross Additions	(15) Average Gross Add. 1994
1	Plant Capacity Fees	10,136	10,136	10,136	10,136	10,136	10,135	10,136	10,136	10,136	10,136	10,136	10,136	121,631	60,816
2	Line/Main Extensions	257	257	257	257	257	262	257	257	257	257	257	257	3,089	1,545
3	Meter Installation Fees	778	778	778	778	778	781	778	778	778	778	778	778	9,339	4,670
4	Contributed Lines	442	442	442	442	442	440	442	442	442	442	442	442	5,302	2,651
5	Cont. Prpty Other than Lines	41	41	41	41	41	44	41	41	41	41	41	41	495	248
6	Service Installation Fees	53	53	53	53	53	56	53	53	53	53	53	53	639	320
7	**TOTAL GROSS ADDITIONS**	11,707	11,707	11,707	11,707	11,707	11,718	11,707	11,707	11,707	11,707	11,707	11,707	140,495	70,250

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1994
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year retirements of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1994
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL RETIREMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1994
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year adjustments to accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Adjustments	(15) Ave. Utility Adjustments 1994
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -1994
CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
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 - 1994
SUMMARY

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
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.

5/29/95 3:35 PM A15W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-16 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W)
A-7(W)

Line No.	(1) Description	(2) Water Advances For Construction Year-end Balances
1	**12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93**	0
2	Utility Adjustments to Beginning Balance	0
3	**Restated Balance 12/31/91**	0
4	1992 Additions	0
5	1992 Adjustments	0
6	**12/31/92 Balance**	0
7	1993 Additions	587,352
8	1993 Adjustments	0
9	**12/31/93 Balance**	587,352
10	1994 Additions	(146,382)
11	1994 Adjustments	0
12	**12/31/94 Balance**	440,970
13	1995 Additions	
14	1995 Adjustments	
15	**12/31/95 Balance**	
16	1996 Additions	
17	1996 Adjustments	
18	**12/31/96 Balance**	

AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

19	Beginning Balance 12/31/93	587,352
20	Jan	587,352
21	Feb	587,352
22	Mar	562,471
23	Apr	546,845
24	May	546,845
25	Jun	546,845
26	Jul	546,845
27	Aug	530,220
28	Sep	530,220
29	Oct	530,220
30	Nov	530,220
31	Ending Balance 12/31/94	440,970
32	Average Balance	514,161
33	Non-used and Useful Percentage	100.00%
34	Non-used and Useful Amount	514,161

Note: May not cross foot due to rounding.

SCHEDULE OF WATER WORKING CAPITAL ALLOWANCE CALCULATION - 1994

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O & M expenses multiplied by the working capital percent.

FPSC
Schedule: A-17 (W)
Page 1 of 1
Preparer: Vierima
Recap schedules: A-1(W)

(1)		(2)	(3)	(4)	(5)
		1994 WORKING CAPITAL ALLOWANCE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Total Operation and Maintenance Expenses	1,245,702	0	1,245,702	B-1(W)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	155,713	0	155,713	

5/29/95 3:36 PM A17W.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1994

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] 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-18 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/93	(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 12/31/94	(15) Test Year Simple Average Balance
1	Utility Plant in Service	316,648,990	316,550,439	316,502,098	315,677,998	316,178,839	315,659,105	317,355,463	325,607,701	327,711,608	329,410,408	331,285,615	329,835,198	309,070,115	312,859,553
2	Construction in Process	13,210,476	13,185,864	14,581,242	16,786,802	17,604,686	19,633,766	23,844,499	18,025,246	17,319,201	17,062,361	16,797,627	20,770,019	6,947,933	10,079,205
3															
4	**GROSS UTILITY PLANT**	329,859,466	329,736,303	331,083,340	332,464,800	333,783,525	335,292,871	341,199,962	343,632,947	345,030,809	346,472,769	348,083,242	350,605,217	316,018,048	322,938,758
5															
6	Less: Accumulated Deprec.	(71,529,279)	(72,445,554)	(73,361,971)	(74,181,697)	(75,091,916)	(75,969,520)	(76,890,931)	(77,770,280)	(78,426,589)	(79,345,674)	(80,263,254)	(81,196,522)	(73,806,379)	(72,667,829)
7															
8	**NET UTILITY PLANT**	258,330,187	257,290,749	257,721,369	258,283,103	258,691,609	259,323,351	264,309,031	265,862,667	266,604,220	267,127,095	267,819,988	269,408,695	242,211,669	250,270,929
9															
10	Acquisition Adjustment	(488,893)	(488,743)	(488,743)	(488,743)	(488,593)	(492,397)	(492,397)	(492,397)	(492,397)	(492,397)	(492,247)	(492,247)	(1,524,088)	(1,006,491)
11	Accumulated Amortization	18,909	17,965	17,020	16,075	15,130	14,185	13,240	12,295	11,350	10,405	9,461	8,516	209,672	114,291
12															
13	**INVESTMENT IN UTILITY PLANT**	257,860,203	256,819,971	257,249,646	257,810,435	258,218,146	258,845,139	263,829,874	265,382,565	266,123,173	266,645,103	267,337,202	268,924,964	240,897,253	249,378,729
14															
15	Land Held For Resale	481,839	481,839	481,838	481,839	481,839	481,839	481,839	481,839	481,839	481,838	481,790	481,790	481,790	481,815
16	Bonds Receivable	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,235,000
17	Investment in Gas Assets	1,508,140	1,492,759	1,487,426	1,493,850	1,490,917	1,485,062	1,479,524	1,471,350	1,468,619	1,464,966	1,457,937	1,455,881	1,480,589	1,494,365
18															
19	**TOTAL OTHER INVESTMENTS**	4,239,979	4,224,598	4,219,264	4,225,689	4,222,756	4,216,901	4,181,363	4,173,189	4,170,458	4,166,804	4,159,727	4,157,671	4,182,379	4,211,180
20															
21	Cash	2,030,622	(784,300)	(983,438)	731,685	873,936	1,436,966	1,805,171	1,504,532	1,309,263	935,372	1,961,916	157,829	897,997	1,464,310
22	Special Deposits	171,116	248,232	249,617	170,571	173,284	19,691	219,564	218,878	219,415	417,297	419,055	112,253	307,907	239,512
23	Restricted Cash	1,171,434	1,103,870	1,689,665	1,133,411	1,130,612	1,697,376	10,812,697	10,579,907	11,167,834	9,826,039	9,870,989	9,719,746	9,467,936	5,329,685
24	Utility Deposits	98,810	122,243	122,243	133,798	133,798	108,040	109,040	109,040	109,015	109,015	109,016	93,318	88,881	93,846
25	Working Funds	9,122	9,551	11,430	41,271	11,128	10,233	10,967	10,897	8,959	9,129	15,740	14,540	12,633	10,878
26	Temporary Cash Investments	9,182,259	10,370,941	8,850,638	6,696,435	6,555,903	7,218,908	4,530,899	2,549,181	786,317	1,293,653	1,802,986	1,257,749	8,000,000	8,591,130
27															
28	**TOTAL CASH**	12,663,363	11,070,537	9,940,155	8,907,171	8,878,661	10,491,214	17,488,338	14,972,435	13,600,803	12,590,505	14,179,702	11,355,435	18,795,354	15,729,361
29															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1994

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] 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-18 (W/S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/93	(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 12/31/94	(15) Test Year Simple Average Balance
33	Customer Accounts Receivable	3,213,090	3,494,057	3,207,320	3,314,006	3,970,870	3,764,683	3,629,114	3,293,921	3,088,193	3,466,653	3,161,762	3,577,165	3,842,823	3,527,957
34	Other Accounts Receivable	388,265	368,433	296,216	278,300	275,750	257,488	239,871	238,061	221,197	222,333	239,137	366,013	329,240	358,753
35	Allowance for Doubtful Accounts	(312,278)	(335,199)	(324,111)	(376,189)	(373,599)	(426,889)	(306,293)	(367,346)	(167,830)	(157,191)	(173,947)	(207,426)	(326,785)	(319,532)
36	Notes Receivable	38,500	38,500	26,000	0	0	0	0	0	0	0	0	0	0	19,250
37	Inventories	554,580	550,280	520,738	578,435	616,185	451,178	477,886	480,833	478,571	443,543	437,535	312,941	351,572	453,076
38	Prepaid Expenses	155,388	142,277	113,093	58,973	39,441	30,555	6,470	(62,854)	(82,368)	(126,246)	(20,507)	(4,335)	80,352	117,870
39	Accrued Interest Receivable	122,777	26,290	124,241	26,000	68,257	82,094	17,923	135,051	180,978	154,674	166,534	192,824	196,029	159,403
40	Unbilled Revenues	4,041,187	4,111,400	4,190,845	3,824,762	3,824,762	3,824,762	3,824,762	3,824,762	3,824,762	3,824,762	3,824,762	3,824,762	3,490,671	3,765,929
41	Misc Current Assets	57,506	63,492	64,407	72,493	83,763	85,199	87,045	90,472	105,543	105,719	107,958	177,804	179,933	118,720
42															
43	TOTAL CURRENT ASSETS	8,259,015	8,459,530	8,218,749	7,776,780	8,505,429	8,069,070	7,976,778	7,632,900	7,647,046	7,932,247	7,743,234	8,239,748	8,143,835	8,201,426
44															
45	Unamortized Debt Issue Cost	2,449,582	2,429,618	2,411,625	2,392,561	2,430,298	2,409,708	2,672,539	2,663,964	2,643,106	2,623,289	2,601,322	2,581,320	2,558,722	2,504,152
46	Extraordinary Abandonment	0	0	0	0	0	0	0	0	0	0	0	0	690,175	345,088
47	Regulatory Assets	1,873,583	1,874,644	2,259,983	2,302,964	2,304,053	2,305,150	2,306,248	2,307,895	2,308,993	2,309,947	2,310,600	2,311,252	2,488,413	2,180,998
48	Preliminary Survey and Investigations	1,739,974	1,568,973	1,577,390	1,645,154	1,657,654	1,665,811	1,745,020	886,569	962,083	979,900	983,595	1,030,985	774,158	1,257,066
49	Temporary Clearing Accounts	10,816	95,903	24,269	232,115	61,475	59,407	54,814	3,396	15,906	22,225	15,692	(44,030)	(7,390)	1,462
50	Clearing Accounts	0	15,617	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	2,344,927	2,323,844	2,343,366	2,300,959	2,417,645	2,432,235	2,456,176	2,482,771	2,466,100	2,298,561	2,256,810	2,192,786	1,963,777	2,154,352
52	Other Deferred Debits	1,954,057	2,124,802	2,095,278	2,100,385	2,149,913	2,249,074	4,800,685	4,754,208	4,779,990	4,862,802	4,823,629	4,889,840	5,707,993	3,831,025
53	Deferred Federal Income Taxes	12,699,029	12,699,029	13,603,994	13,567,089	13,567,089	13,567,089	13,567,089	13,567,089	13,567,089	13,567,089	13,567,089	13,567,089	14,013,106	13,356,068
54	Deferred State Income Taxes	3,390,497	3,390,497	3,695,894	3,695,092	3,695,092	3,695,092	3,695,092	3,695,092	3,695,092	3,695,092	3,695,092	3,695,092	3,719,605	3,555,051
55															
56	TOTAL DEFERRED ASSETS	26,462,465	26,522,927	28,021,799	28,236,319	28,283,219	28,383,566	31,297,663	30,360,984	30,438,352	30,358,905	30,253,829	30,224,334	31,908,059	29,185,263
57															
58	TOTAL ASSETS	308,485,025	307,097,563	307,649,613	306,956,394	308,108,211	310,005,890	324,774,016	322,522,073	321,979,833	321,693,564	323,673,694	322,902,152	303,926,880	306,705,959

590

5/29/95 3:36 PM A18W2.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1994

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] 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 12/31/93	(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 12/31/94	(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	4,673,713	5,241,498	5,696,670	5,471,535	5,792,871	5,995,585	6,267,379	6,224,757	6,118,079	5,918,118	5,587,771	5,450,340	5,344,894	5,009,304
4															
5	*TOTAL STOCKHOLDERS EQUITY*	77,506,118	78,073,903	78,529,075	78,303,940	78,625,276	78,827,990	79,099,784	79,057,162	78,950,484	78,750,523	78,420,176	78,282,745	78,177,299	77,841,709
6															
7	Bonds Payable	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	0	0	7,500,000
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	70,220,738	70,219,542	70,217,832	70,056,557	70,039,527	70,037,294	81,977,312	81,975,479	80,972,244	80,947,599	80,943,694	97,462,761	80,814,090	75,517,414
10															
11	TOTAL LONG TERM DEBT	109,416,988	109,415,792	109,414,082	109,252,807	109,235,777	109,233,544	121,173,562	121,171,729	120,168,494	120,143,849	120,139,944	121,659,011	105,010,340	107,213,664
12															
13	TOTAL CAPITALIZATION	186,923,106	187,489,695	187,943,157	187,556,747	187,861,053	188,061,534	200,273,346	200,228,891	199,118,978	198,894,372	198,560,120	199,941,756	183,187,639	185,055,373
14															
15	Accounts Payable	4,514,298	223,076	923,895	1,672,731	912,065	982,503	1,656,388	799,584	1,253,706	304,633	1,363,798	1,837,935	3,519,486	4,016,893
16	Accounts Payable-Other	507,974	514,083	495,052	546,107	547,613	546,295	581,618	587,716	512,971	535,902	504,520	459,720	451,791	479,684
17	Current Portion of Debt	1,160,000	1,160,000	1,160,000	1,160,000	1,175,000	1,175,000	1,953,943	1,953,943	1,953,943	1,953,943	1,955,570	1,957,207	2,021,538	1,590,770
18	Accounts Payable-Affiliates	882,365	1,257,082	45,860	(267,371)	(131,324)	(11,142)	110,534	140,145	(825,338)	(405,713)	(230,057)	(15,400)	1,734,408	1,308,386
19	Customer Deposits	1,773,756	1,782,646	1,809,402	1,777,911	1,790,942	1,812,292	1,837,236	1,851,111	1,864,998	1,871,473	1,880,107	1,887,130	1,897,673	1,735,714
20	Accrued Taxes Payable	3,426,244	4,842,844	5,888,811	3,896,217	4,516,669	4,877,738	5,344,103	7,188,813	6,224,344	6,360,781	6,509,303	3,525,188	3,255,004	3,340,624
21	Accrued Interest-Debt	1,427,135	899,748	374,873	1,151,064	1,727,244	2,308,175	2,291,738	574,134	1,134,171	1,140,706	1,707,889	1,360,256	1,760,712	1,593,924
22	Other Accrued Interest	55,945	56,982	58,363	59,681	61,571	63,987	62,308	58,766	56,606	55,681	58,409	55,044	50,275	53,110
23	Notes Payable	36,258	35,543	34,837	34,053	33,186	32,454	31,784	31,108	30,426	29,739	29,040	28,440	27,730	31,994
24	*Accrued Liabilities*	576,384	749,268	745,760	789,140	825,981	917,427	1,072,219	752,015	846,637	976,426	1,176,109	1,401,606	995,475	785,930
25															
26	TOTAL CURRENT LIABILITIES	14,360,358	11,521,272	11,536,853	10,799,533	11,458,947	12,704,729	14,941,871	13,937,435	13,052,464	12,823,571	14,952,688	12,497,126	15,514,090	14,937,229
27															

591

5/29/95 3:36 PM A19W1.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1994

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] 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 2 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/93	(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 12/31/94	(15) Test Year Simple Average Balance
28	Advances For Construction	3,255,918	3,255,918	3,343,983	3,241,182	3,256,725	3,420,295	3,495,361	3,570,419	3,536,609	3,536,609	3,589,843	3,679,138	4,238,230	3,747,074
29	Deferred Revenues	1,132,230	1,054,052	0	422	434	(2,093)	(2,093)	(2,068)	(2,092)	(2,083)	(2,138)	9,387	23,044	577,637
30	Other Deferred Credits	1,464,135	1,532,727	1,481,362	2,257,522	2,259,071	2,281,884	2,335,844	2,452,487	2,591,650	2,685,773	2,795,638	2,768,846	2,334,736	1,899,436
31	Regulatory Liabilities	2,007,626	2,007,626	2,402,746	2,397,122	2,397,122	2,397,122	2,397,122	2,397,122	2,397,122	2,397,122	2,397,122	2,397,122	2,599,125	2,303,376
32	Pension And Benefits Reserves	115,066	(22,711)	13,023	(189,285)	(193,772)	(158,038)	(148,269)	(196,429)	(160,696)	(126,547)	(176,307)	(179,874)	(341,716)	(113,315)
33	Other Accrued Reserves	0	0	0	0	0	0	0	40,000	80,000	120,000	160,000	200,000	0	0
34	Contributions in Aid Construction	109,005,061	109,237,649	109,489,963	109,690,998	109,892,189	110,179,878	110,450,095	110,730,838	110,936,083	111,202,293	111,458,534	111,999,236	96,794,911	103,899,966
35	Accumulated Amortization	(22,342,371)	(22,615,878)	(22,889,385)	(23,162,892)	(23,436,399)	(23,709,906)	(23,983,413)	(24,256,920)	(24,530,427)	(24,803,934)	(25,076,468)	(25,349,976)	(23,786,886)	(23,064,629)
36	Deferred Investment Tax Credit	1,095,418	1,092,277	1,090,997	1,087,856	1,084,716	1,081,576	1,078,436	1,075,296	1,072,156	1,069,015	1,065,875	1,062,735	1,404,513	1,249,966
37	Deferred Taxes-AFUDC	715,075	715,075	712,815	732,416	732,416	732,416	732,417	732,416	732,416	732,416	732,416	732,416	732,191	723,633
38	Deferred Income Taxes	11,753,363	11,829,861	12,524,099	12,544,773	12,795,709	13,016,493	13,203,299	11,812,606	13,155,570	13,164,957	13,216,271	13,144,240	19,227,003	15,490,193
39															
40	TOTAL DEFERRED CREDITS	108,201,561	108,086,596	108,169,603	108,600,114	108,788,211	109,239,627	109,558,799	108,355,747	109,808,391	109,975,621	110,160,886	110,463,270	105,225,151	106,713,357
41															
42	TOTAL CAPITAL AND LIABILITIES	309,485,025	307,097,563	307,549,613	306,956,394	308,108,211	310,005,890	324,774,016	322,522,073	321,979,833	321,693,564	323,673,894	322,902,152	303,926,880	306,705,959

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1994
ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the annual balance of Acquisition Adjustments, and the Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedule: A-1 (W),A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)
	ACQUISITION ADJUSTMENTS BALANCE			ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS		
Line No.	Description	Amount	Average Balance (1)	Description	Annual Expense & Balance	Average Balance (1)
1	09/30/91 Balance Per Docket No. 911188-WS Order No. PSC-93-1023-FOF-WS Dated 07/12/93	0		09/30/91 Balance Per Docket No. 911188-WS Order No. PSC-93-1023-FOF-WS Dated 07/12/93	0	
2	Adjustments	0		Adjustments	0	
3	12/31/91 Adjusted Balance	0		12/31/91 Adjusted Balance	0	
4				1992 Amortization Expense	0	
5	12/31/92 BALANCE	0		12/31/92 BALANCE	0	
6				1993 Amortization Expense	0	
7	12/31/93 BALANCE	0		12/31/93 BALANCE	0	
8				1994 Amortization Expense	0	
9	**12/31/94 BALANCE**	0	0	**12/31/94 BALANCE**	0	0
10				1995 Amortization Expense		
11	12/31/95 BALANCE			12/31/95 BALANCE		
12				1996 Amortization Expense		
13	12/31/96 BALANCE			12/31/96 BALANCE		

Note: (1) Acquisition Adjustment simple average and 13-month average balances are the same as year-end balances for the test period. Year-end balances remain unchanged from those originally ordered. The acquisition adjustment balance is amortized straight-line; therefore, the annual amortization expense remains constant each year.

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION

	(1)	(2)	(3) Supporting Schedules	(4) Recap Schedules
	ACQUISITION ADJUSTMENTS:	1994		
14	Average Balance	0	Above	
15	Composite Non-Used & Useful Plant in Service - %	15.15%	A-5 (W)	
16	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	0	Above	
18	Composite Non-Used & Useful Accumulated Depreciation - %	14.29%	A-9 (W)	
19	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
20	**NET NON-USED AND USEFUL AMOUNT**	0		A-7 (W)

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Note: May not cross foot due to rounding.

SCHEDULE OF OTHER - WATER - 1994
DEFERRED DEBITS

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of average balances for deferred debits for the test year.

Schedule: A-21 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W),

Line No.	(1) Description	(2) TOTAL DEFERRED DEBITS ADDITIONS	(3) TOTAL DEFERRED DEBITS MONTHLY AMORTIZATION	(4) TOTAL DEFERRED DEBITS UNAMORTIZED BALANCE	(5) Recap Schedule
1	**DEFERRED DEBITS**				
3	**12/31/93 Balance**			0	
4	Jan	0	0	0	
5	Feb	0	0	0	
6	Mar	0	0	0	
7	Apr	0	0	0	
8	May	0	0	0	
9	Jun	0	0	0	
10	Jul	0	0	0	
11	Aug	0	0	0	
12	Sep	0	0	0	
13	Oct	0	0	0	
14	Nov	0	0	0	
15	12/31/94 Balance	0	0	0	
16					
17	**Total Amortization Expense 12/31/94**		0		B-1 (W)
18	**Average Rate Base Balance 12/31/94**			0	A-1 (W)

SCHEDULE OF WATER NET OPERATING INCOME - 1994
PRESENT AND REQUESTED

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional *schedule showing a description* and calculation of charge.

FPSC
Schedule: B-1(W)

Preparer: Kimball
Supporting Schedule: B-3(W)

Line No.	(1) Description	(2) 1994 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1994 REQUESTED OPERATING INCOME Requested Revenue Increase	(6) Requested Income	(7) Requested Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	2,013,520	(46,293)	1,967,227	329,565	2,296,792	16.75%	B-4(W),B-3(W)
3	Other Revenue	54,783	0	54,783	0	54,783		B-4(W)
4	**TOTAL OPERATING REVENUES**	2,068,303	(46,293)	2,022,010	329,565	2,351,575		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	1,245,702	0	1,245,702	0	1,245,702		B-5(W)
7	Depreciation net of CIAC Amort	220,811	0	220,811	0	220,811		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	254,512	(20,402)	234,110	14,830 (A)	248,940		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	9,512	(8,702)	810	121,409 (B)	122,219		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	1,730,537	(29,105)	1,701,433	136,239	1,837,672		
12	**NET OPERATING INCOME**	337,765	(17,188)	320,577	193,326	513,903		
13	**RATE BASE**	5,281,585	(64,297)	5,217,288		5,217,288		A-1(W)
14	***RATE OF RETURN***	6.40%		6.14%		9.85%		D-1(W)

Notes:

(A) *Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.*
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1994
PRESENT AND REQUIRED

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

Line No.	(1) Description	(2) 1994 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1994 REQUIRED OPERATING INCOME Required Revenue Increase		(6) Required Income	(7) Required Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**								
2	Water Sales	2,013,520	(46,293)	1,967,227	329,565		2,296,792	16.75%	B-4(W),B-3(W)
3	Other Revenue	54,783	0	54,783	0		54,783		B-4(W)
4	**TOTAL OPERATING REVENUES**	2,068,303	(46,293)	2,022,010	329,565		2,351,575		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	1,245,702	0	1,245,702	0		1,245,702		B-5(W)
7	Depreciation net of CIAC Amort	220,811	0	220,811	0		220,811		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	254,512	(20,402)	234,110	14,830	(A)	248,940		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	9,512	(8,702)	810	121,409	(B)	122,219		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	1,730,537	(29,105)	1,701,433	136,239		1,837,672		
12	**NET OPERATING INCOME**	337,765	(17,188)	320,577	193,326		513,903		
13	**RATE BASE**	5,281,585	(64,297)	5,217,288			5,217,288		A-1(W)
14	**RATE OF RETURN**	6.40%		6.14%			9.85%		D-1(W)

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1994
REQUIRED AND REQUESTED

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of required and requested revenue adjustments for the test year.

FPSC
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	11.19%	D-1(W)	
3	Rate of Return (%)	9.85%	9.85%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	5,217,288	5,217,288	A-1(W)	
6	Required / Requested Income (L3 x L5)	513,903	513,903		
7	Adjusted Income Under Present Rates	320,577	320,577	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	193,326	193,326		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	314,735	314,735		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	329,565	329,565		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	314,735	314,735		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	121,409	121,409		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	14,830	14,830		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	193,326	193,326		B-1(W)1/3,2//3

Notes:
(A) For interim period, the Required Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).
(B) See below calculation of Required Rate of Return for interim 1995.
(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.
(D) Requested Rate of Return is calculated using requested income divided by rate base.

1995 INTERIM REQUIRED RATE OF RETURN CALCULATION

Line No.	Class of Capital	(1) Ratio	(2) Cost Rate	(3) Weighted Cost	(4)
21	Long-Term Debt	57.79%	8.97%	5.18%	
22	Customer Deposits	0.90%	5.92%	0.05%	
23	Deferred ITC	0.67%	9.89%	0.07%	
24	Short Term Debt	0.00%	0.00%	0.00%	
25	Preferred Stock	0.00%	0.00%	0.00%	
26	Common Equity	41.44%	11.19%	4.64%	
27	Adjustment for Gas	(0.80%)	11.19%	(0.09%)	
28	TOTAL	100.00%		9.85%	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1994

Company: **SSU / Lee / Lehigh**
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line shown on the net operating income statement

FPSC
Schedule: B-3(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Water	(3) Supporting Schedule
1	**A. REVENUES:**		B-4(W)
2	1. Difference between Booked & Annualized Revenues.	46,293	
3			
4	2.	0	
5			
6		46,293	
7	**B. OPERATION AND MAINTENANCE EXPENSE:**		B-5(W)
8	1.	0	
9			
10	2.	0	
11			
12	3.	0	
13			
14	4.	0	
15			
16	5.	0	
17			
18	6.	0	
19			
20	7.	0	
21			
22		0	
23	**C. DEPRECIATION NET OF AMORTIZATION OF CIAC:**		B-13(W)
24	1.	0	
25			
26	2.	0	
27			
28		0	
29	**D. AMORTIZATION:**		B-18(W), A-21(W)
30	1.	0	
31			
32	2.	0	
33			
34		0	
35	**E. TAXES OTHER THAN INCOME:**		B-15(W)
36	1. Calculate RAF impact due to difference between booked and annualized revenues.	(2,083)	
37			
38	2. N/A	0	
39			
40	3. Non Used and Useful Property Taxes	(18,319)	
41			
42		(20,402)	
43	**F. INCOME TAXES:**		B-16(W)
44	1. Calculate income tax impact as a result of the adjustments to per book income components.	(8,702)	
45			
46	2.	0	
47			
48		(8,702)	
49			
50			
51	**TOTAL WATER INCOME ADJUSTMENTS**	17,188	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING REVENUES - 1994
UNDER PRESENT RATES

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered or measured commercial and provide an explanation.

FPSC
Schedule: B-4(W)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-1(W)
B-3(W)

Line No.	Account No. and Description	1994 Revenues (Present) Per Books	Adjustments	Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0		
3	461.1 Metered - Residential	1,669,229		
4	461.2 Metered - Commercial	262,414		
5	461.3 Metered - Industrial	0		
6	461.4 Metered - Public Authority	0		
7	461.5 Metered - Multi-Family	0		
8	Subtotal Water Sales	1,931,643	35,584	1,967,227
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0		
11	462.2 Private Fire Protection	17,502		
12	464 Other Sales - Public Authorities	0		
13	465 Irrigation Customers	0		
14	466 Sales for Resale	0		
15	467 Interdepartmental Sales	0		
16	475 Unbilled Revenues	64,375		
17	Subtotal Other Water Sales	81,877	(81,877)	0
18	**TOTAL WATER SALES**	2,013,520	(46,293)	1,967,227
19	**OTHER WATER REVENUES:**			
20	470 Forfeited Discounts	0		0
21	471 Misc. service Revenues	52,569		52,569
22	472 Rents From Water Property	0		0
23	473 Interdepartmental Rents	0		0
24	474 Other Water Revenues	2,214		2,214
25	**TOTAL OTHER WATER REVENUES**	54,783	0	54,783
26	**TOTAL PRESENT WATER OPERATING REVENUES**	2,068,303	(46,293)	2,022,010

Note: Adjustment relates to Annualized Revenues and cannot be broken out by class of service.
An explanation of Adjustments is provided in the "E" Schedules.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
SUMMARY OF TOTAL O & M EXPENSES

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule that summarizes the total direct and allocated O & M expenses for the test year.

FPSC
Schedule: B-5(W)
Page 1 Of 9
Preparer: Kimball
Recap Schedule: B-1(W)

Line No.	(1) Account No. and Name	(2) 1994 TOTAL O & M (.1 - .8) Per Books O & M	(3) Adjustments	(4) Adjusted O & M	(5) 1994 DIRECT O & M (.1 - .5) Per Books O & M	(6) Adjustments	(7) Adjusted O & M	(8) 1994 ALLOCATED CUST ACCTS (.7) Per Books O & M	(9) Adjustments	(10) Adjusted O & M	(11) 1994 ALLOCATED A & G (.8) Per Books O & M	(12) Adjustments	(13) Adjusted O & M
1	601 Salaries & Wages - Employees	549,766	0	549,766	225,489	0	225,489	95,330	0	95,330	228,947	0	228,947
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits (1)	131,778	0	131,778	54,049	0	54,049	22,851	0	22,851	54,879	0	54,879
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	81,261	0	81,261	77,110	0	77,110	363	0	363	3,788	0	3,788
6	616 Fuel for Power Production	174	0	174	174	0	174	0	0	0	0	0	0
7	618 Chemicals	111,906	0	111,906	111,906	0	111,906	0	0	0	0	0	0
8	620 Materials & Supplies	68,917	0	68,917	51,290	0	51,290	5,702	0	5,702	11,925	0	11,925
9	631 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632 Contractual Services - Acct.	9,903	0	9,903	0	0	0	0	0	0	9,903	0	9,903
11	633 Contractual Services - Legal	7,851	0	7,851	0	0	0	0	0	0	7,851	0	7,851
12	634 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	70,354	0	70,354	43,008	0	43,008	0	0	0	27,346	0	27,346
14	641 Rental of Real Building/Real Property	11,541	0	11,541	2,990	0	2,990	829	0	829	7,722	0	7,722
15	642 Rental of Equipment	2,859	0	2,859	2,314	0	2,314	20	0	20	525	0	525
16	650 Transportation Expense	21,203	0	21,203	15,998	0	15,998	2,325	0	2,325	2,880	0	2,880
17	656 Insurance - Vehicle	6,501	0	6,501	0	0	0	0	0	0	6,501	0	6,501
18	657 Insurance - General Liability	14,873	0	14,873	0	0	0	0	0	0	14,873	0	14,873
19	658 Insurance - Workman's Comp (2)	9,786	0	9,786	4,014	0	4,014	1,697	0	1,697	4,075	0	4,075
20	659 Insurance - Other	1,350	0	1,350	0	0	0	0	0	0	1,350	0	1,350
21	660 Advertising Expense	1,603	0	1,603	0	0	0	0	0	0	1,603	0	1,603
22	666 Reg. Comm. Exp. - Rate Case Amort.	36,725	0	36,725	0	0	0	0	0	0	36,725	0	36,725
23	667 Reg. Comm. Exp. - Other	5,271	0	5,271	0	0	0	0	0	0	5,271	0	5,271
24	670 Bad Debt Expense	7,239	0	7,239	0	0	0	7,239	0	7,239	0	0	0
25	675 Miscellaneous Expenses	94,840	0	94,840	12,144	0	12,144	6,798	0	6,798	75,898	0	75,898
26	**TOTAL WATER O & M EXPENSES**	1,245,702	0	1,245,702	600,486	0	600,486	143,153	0	143,153	502,063	0	502,063

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
TOTAL O & M BY MONTH (6XX.1 - 6XX.8)

Company: SSU / Lee / Lehigh
Docket No.:
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 2 of 9
Preparer: Kimball
Recap Schedule B-1(W)

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL O & M (.1 - .8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.8 Salaries & Wages - Employees	38,386	44,939	42,420	43,624	44,324	45,047	44,341	38,801	46,977	49,299	41,702	69,906	549,766	0	549,766
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8 *Employee Pensions & Benefits (1)*	9,201	10,772	10,168	10,457	10,624	10,798	10,628	9,300	11,260	11,817	9,996	16,756	131,778	0	131,778
4	610.1-.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.8 Purchased Power	7,096	5,212	9,608	6,376	6,932	7,132	6,367	9,786	2,884	6,472	6,574	6,823	81,261	0	81,261
6	616.1-.8 Fuel for Power Production	0	0	0	0	174	0	0	0	0	0	0	0	174	0	174
7	618.1-.8 Chemicals	4,907	9,045	9,806	13,874	1,084	9,245	16,045	6,268	3,026	14,298	8,345	15,963	111,906	0	111,906
8	620.1-.8 Materials & Supplies	2,085	2,356	4,283	5,036	4,710	5,860	5,264	12,236	6,679	7,593	5,895	6,921	68,917	0	68,917
9	631.1-.8 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.8 Contractual Services - Acct.	757	783	818	767	769	877	865	900	979	838	752	798	9,903	0	9,903
11	633.1-.8 *Contractual Services - Legal*	600	621	649	608	609	695	686	713	776	664	596	633	7,851	0	7,851
12	634.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8 Contractual Services - Other	3,462	9,002	3,837	4,616	16,649	3,807	3,429	4,993	9,164	3,727	3,936	3,731	70,354	0	70,354
14	641.1-.8 Rental of Real Building/Real Property	646	661	1,671	665	676	1,784	748	703	1,838	724	663	762	11,541	0	11,541
15	642.1-.8 Rental of Equipment	42	43	45	1,012	43	228	387	379	217	213	42	210	2,859	0	2,859
16	650.1-.8 Transportation Expense	486	1,449	2,398	2,013	2,682	717	1,292	1,564	2,552	2,020	1,755	2,275	21,203	0	21,203
17	656.1-.8 Insurance - Vehicle	497	514	537	504	505	576	568	591	643	550	493	524	6,501	0	6,501
18	657.1-.8 Insurance - General Liability	1,137	1,177	1,229	1,153	1,155	1,317	1,299	1,352	1,470	1,258	1,129	1,199	14,873	0	14,873
19	658.1-.8 Insurance - Workman's Comp (2)	683	800	755	777	789	802	789	691	836	877	743	1,244	9,786	0	9,786
20	659.1-.8 Insurance - Other	103	107	112	105	105	120	118	123	133	114	102	109	1,350	0	1,350
21	660.1-.8 Advertising Expense	123	127	132	124	124	142	140	146	158	136	122	129	1,603	0	1,603
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	2,809	2,905	3,035	2,846	2,851	3,252	3,207	3,337	3,630	3,106	2,787	2,960	36,725	0	36,725
23	667.1-.8 Reg. Comm. Exp. - Other	403	417	436	408	409	467	460	479	521	446	400	425	5,271	0	5,271
24	670.1-.8 Bad Debt Expense	488	435	689	579	671	722	641	15	492	621	671	1,216	7,239	0	7,239
25	675.1-.8 Miscellaneous Expenses	6,374	6,465	10,793	6,641	7,317	8,310	7,428	8,721	8,662	7,113	6,958	10,058	94,840	0	94,840
26	**TOTAL WATER O & M EXPENSES**	80,287	97,831	103,421	102,185	103,200	101,894	104,701	101,097	102,900	111,885	93,660	142,640	1,245,701	0	1,245,701

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Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF OPERATING AND MAINTENANCE EXPENSES - 1994
DIRECT EXPENSES BY MONTH (6XX.1 - 6XX.6)

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 3 Of 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL DIRECT O & M (.1 - .6) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.6 Salaries & Wages - Employees	14,449	21,105	14,434	18,250	17,715	15,273	15,913	17,798	17,861	21,758	15,486	35,448	225,489	0	225,489
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6 Employee Pensions & Benefits (1)	3,463	5,059	3,460	4,375	4,246	3,661	3,814	4,266	4,281	5,216	3,712	8,496	54,049	0	54,049
4	610.1-.6 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.6 Purchased Power	6,782	4,891	9,260	6,053	6,604	6,760	6,004	9,441	2,485	6,120	5,253	6,457	77,110	0	77,110
6	616.1-.6 Fuel for Power Production	0	0	0	0	174	0	0	0	0	0	0	0	174	0	174
7	618.1-.6 Chemicals	4,907	9,045	9,806	13,874	1,084	9,245	16,045	6,268	3,026	14,298	8,345	15,963	111,906	0	111,906
8	620.1-.6 Materials & Supplies	789	1,070	2,755	3,655	3,256	4,236	3,718	11,141	5,112	6,096	4,461	5,002	51,290	0	51,290
9	631.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6 Contractual Services - Other	1,371	6,839	1,577	2,497	14,526	1,386	1,041	2,506	6,461	1,414	1,861	1,527	43,006	0	43,006
14	641.1-.6 Rental of Real Building/Real Property	0	0	954	0	0	1,018	0	0	1,018	0	0	0	2,990	0	2,990
15	642.1-.6 Rental of Equipment	0	0	0	970	0	179	339	331	164	157	0	164	2,314	0	2,314
16	650.1-.6 Transportation Expense	109	1,082	1,939	1,604	2,243	230	835	1,297	2,109	1,577	1,321	1,652	15,998	0	15,998
17	655.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6 Insurance - Workman's Comp (2)	257	376	257	325	315	272	283	317	318	387	276	631	4,014	0	4,014
20	659.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6 Miscellaneous Expenses	111	53	3,875	215	795	912	199	1,810	697	110	567	2,800	12,144	0	12,144
26	TOTAL WATER DIRECT O & M EXPENSES	32,238	49,520	48,317	51,818	50,958	43,172	48,191	55,177	43,532	57,143	42,282	78,138	600,486	0	600,486

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.78% of monthly Salaries & Wages - Employees.

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (6XX.7)

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 4 Of 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.7 Salaries & Wages - Employees	6,428	5,723	9,067	7,631	8,837	9,503	8,435	199	6,483	8,175	8,840	16,008	95,330	0	95,330
2	603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7 Employee Pensions & Benefits (1)	1,541	1,372	2,173	1,829	2,118	2,278	2,022	48	1,554	1,960	2,119	3,837	22,851	0	22,851
4	610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7 Purchased Power	24	22	35	29	34	36	32	1	25	31	34	61	363	0	363
6	616.7 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7 Materials & Supplies	384	342	542	456	529	568	505	12	388	489	529	957	5,702	0	5,702
9	631.7 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7 Rental of Real Building/Real Property	56	50	79	66	77	83	73	2	56	71	77	139	829	0	829
15	642.7 Rental of Equipment	1	1	2	2	2	2	2	0	1	2	2	3	20	0	20
16	650.7 Transportation Expense	157	140	221	186	216	232	206	5	158	199	216	390	2,325	0	2,325
17	656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7 Insurance - Workman's Comp (2)	114	102	161	136	157	169	150	4	115	146	157	285	1,697	0	1,697
20	659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7 Bad Debt Expense	488	435	689	579	671	722	641	15	492	621	671	1,216	7,239	0	7,239
25	675.7 Miscellaneous Expenses	458	408	647	544	630	678	601	14	462	583	630	1,142	6,798	0	6,798
26	**TOTAL WATER ALLOCATED CUST ACCTS EXP.**	9,653	8,594	13,616	11,460	13,270	14,270	12,667	298	9,736	12,276	13,275	24,039	143,153	0	143,153

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Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
ALLOCATED A & G EXPENSES BY MONTH (6XX.8)

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 5 of 9
Preparer: Kimball

Line No.	(1) Account No.	Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED A & G EXPENSE (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.8	Salaries & Wages - Employees	17,509	18,111	18,919	17,742	17,772	20,271	19,993	20,804	22,633	19,365	17,376	18,452	228,947	0	228,947
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits (1)	4,197	4,341	4,535	4,253	4,260	4,859	4,792	4,987	5,425	4,642	4,165	4,423	54,879	0	54,879
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	290	300	313	294	294	335	331	344	374	320	287	305	3,788	0	3,788
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	912	943	985	924	926	1,056	1,041	1,084	1,179	1,009	905	961	11,925	0	11,925
9	631.8	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.8	Contractual Services - Acct.	757	783	818	767	769	877	865	900	979	838	752	798	9,903	0	9,903
11	633.8	Contractual Services - Legal	600	621	649	608	609	695	686	713	776	664	596	633	7,851	0	7,851
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	2,091	2,163	2,260	2,119	2,120	2,421	2,388	2,485	2,703	2,313	2,075	2,204	27,346	0	27,346
14	641.8	Rental of Real Building/Real Property	591	611	638	598	599	684	674	702	763	653	586	622	7,722	0	7,722
15	642.8	Rental of Equipment	40	42	43	41	41	47	46	48	52	44	40	42	525	0	525
16	650.8	Transportation Expense	220	228	238	223	224	255	252	262	285	244	219	232	2,880	0	2,880
17	656.8	Insurance - Vehicle	497	514	537	504	505	576	566	591	643	550	493	524	6,501	0	6,501
18	657.8	Insurance - General Liability	1,137	1,177	1,229	1,153	1,155	1,317	1,299	1,352	1,470	1,258	1,129	1,199	14,873	0	14,873
19	658.8	Insurance - Workman's Comp (2)	312	322	337	316	316	361	356	370	403	345	309	328	4,075	0	4,075
20	659.8	Insurance - Other	103	107	112	105	105	120	118	123	133	114	102	109	1,350	0	1,350
21	660.8	Advertising Expense	123	127	132	124	124	142	140	146	158	136	122	129	1,603	0	1,603
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	2,809	2,905	3,035	2,846	2,851	3,252	3,207	3,337	3,630	3,106	2,787	2,960	36,725	0	36,725
23	667.8	Reg. Comm. Exp. - Other	403	417	436	408	409	467	460	479	521	446	400	425	5,271	(0)	5,271
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	5,804	6,004	6,272	5,882	5,892	6,720	6,628	6,897	7,503	6,420	5,760	6,117	75,898	0	75,898
26		TOTAL WATER ALLOCATED A & G EXPENSES	38,396	39,717	41,488	38,908	38,973	44,452	43,843	45,622	49,632	42,467	38,103	40,463	502,063	(0)	502,063

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

604

5/30/95 10:38 AM B05W5.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
SUMMARY OF TOTAL UTILITY ADJUSTMENTS TO O & M (6XX.1 - 6XX.8)

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 6 Of 9
Preparer: Kimball
Recap Schedule: B-3(W)

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							TOTAL UTILITY ADJUSTMENTS TO O&M EXPENSES							
Line No.	Account No.	and Name	Per Books O & M	Purchased Raw Water from Marco Island									Net Adjustments	Total Adjusted O & M
1	601.1-.8	Salaries & Wages - Employees	549,766	0	0	0	0	0	0	0	0	0	0	549,766
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8	Employee Pensions & Benefits (1)	131,778	0	0	0	0	0	0	0	0	0	0	131,778
4	610.1-.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.8	Purchased Power	81,261	0	0	0	0	0	0	0	0	0	0	81,261
6	616.1-.8	Fuel for Power Production	174	0	0	0	0	0	0	0	0	0	0	174
7	618.1-.8	Chemicals	111,906	0	0	0	0	0	0	0	0	0	0	111,906
8	620.1-.8	Materials & Supplies	68,917	0	0	0	0	0	0	0	0	0	0	68,917
9	631.1-.8	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.8	Contractual Services - Acct.	9,903	0	0	0	0	0	0	0	0	0	0	9,903
11	633.1-.8	Contractual Services - Legal	7,851	0	0	0	0	0	0	0	0	0	0	7,851
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8	Contractual Services - Other	70,354	0	0	0	0	0	0	0	0	0	0	70,354
14	641.1-.8	Rental of Real Building/Real Property	11,541	0	0	0	0	0	0	0	0	0	0	11,541
15	642.1-.8	Rental of Equipment	2,859	0	0	0	0	0	0	0	0	0	0	2,859
16	650.1-.8	Transportation Expense	21,203	0	0	0	0	0	0	0	0	0	0	21,203
17	656.1-.8	Insurance - Vehicle	6,501	0	0	0	0	0	0	0	0	0	0	6,501
18	657.1-.8	Insurance - General Liability	14,873	0	0	0	0	0	0	0	0	0	0	14,873
19	658.1-.8	Insurance - Workman's Comp (2)	9,786	0	0	0	0	0	0	0	0	0	0	9,786
20	659.1-.8	Insurance - Other	1,350	0	0	0	0	0	0	0	0	0	0	1,350
21	660.1-.8	Advertising Expense	1,603	0	0	0	0	0	0	0	0	0	0	1,603
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	36,725	0	0	0	0	0	0	0	0	0	0	36,725
23	667.1-.8	Reg. Comm. Exp. - Other	5,271	0	0	0	0	0	0	0	0	0	0	5,271
24	670.1-.8	Bad Debt Expense	7,239	0	0	0	0	0	0	0	0	0	0	7,239
25	675.1-.8	Miscellaneous Expenses	94,840	0	0	0	0	0	0	0	0	0	0	94,840
26	**TOTAL WATER O & M EXPENSES**		1,245,702	0	0	0	0	0	0	0	0	0	0	1,245,702

Notes.
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

5/30/95 10:38 AM B05W6.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (6XX.1 - 6XX.6)

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 7 Of 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Per Books O & M	(3) Purchased Raw Water from Marco Island	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12) Net Adjustments	(13) Total Adjusted O & M
				UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES									
1	601.1-.6 Salaries & Wages - Employees	225,489	0	0	0	0	0	0	0	0	0	0	225,489
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6 Employee Pensions & Benefits (1)	54,049	0	0	0	0	0	0	0	0	0	0	54,049
4	610.1-.6 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.6 Purchased Power	77,110	0	0	0	0	0	0	0	0	0	0	77,110
6	616.1-.6 Fuel for Power Production	174	0	0	0	0	0	0	0	0	0	0	174
7	618.1-.6 Chemicals	111,906	0	0	0	0	0	0	0	0	0	0	111,906
8	620.1-.6 Materials & Supplies	51,290	0	0	0	0	0	0	0	0	0	0	51,290
9	631.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6 Contractual Services - Other	43,008	0	0	0	0	0	0	0	0	0	0	43,008
14	641.1-.6 Rental of Real Building/Real Property	2,990	0	0	0	0	0	0	0	0	0	0	2,990
15	642.1-.6 Rental of Equipment	2,314	0	0	0	0	0	0	0	0	0	0	2,314
16	650.1-.6 Transportation Expense	15,998	0	0	0	0	0	0	0	0	0	0	15,998
17	656.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6 Insurance - Workman's Comp (2)	4,014	0	0	0	0	0	0	0	0	0	0	4,014
20	659.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6 Miscellaneous Expenses	12,144	0	0	0	0	0	0	0	0	0	0	12,144
26	TOTAL WATER DIRECT O & M EXPENSES	600,486	0	0	0	0	0	0	0	0	0	0	600,486

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

909

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
UTILITY ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXPENSES (6XX.7)

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 8 Of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				UTILITY ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXPENSES										
Line No.	Account No.	Account No. and Name	Per Books O & M										Net Adjustments	Total Adjusted O & M
1	601.7	Salaries & Wages - Employees	95,330	0	0	0	0	0	0	0	0	0	0	95,330
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7	Employee Pensions & Benefits (1)	22,851	0	0	0	0	0	0	0	0	0	0	22,851
4	610.7	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7	Purchased Power	363	0	0	0	0	0	0	0	0	0	0	363
6	616.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7	Materials & Supplies	5,702	0	0	0	0	0	0	0	0	0	0	5,702
9	631.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7	Rental of Real Building/Real Property	829	0	0	0	0	0	0	0	0	0	0	829
15	642.7	Rental of Equipment	20	0	0	0	0	0	0	0	0	0	0	20
16	650.7	Transportation Expense	2,325	0	0	0	0	0	0	0	0	0	0	2,325
17	656.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7	Insurance - Workman's Comp (2)	1,697	0	0	0	0	0	0	0	0	0	0	1,697
20	659.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7	Bad Debt Expense	7,239	0	0	0	0	0	0	0	0	0	0	7,239
25	675.7	Miscellaneous Expenses	6,798	0	0	0	0	0	0	0	0	0	0	6,798
26		TOTAL WATER CUSTOMER ACCOUNT EXPENSES	143,153	0	0	0	0	0	0	0	0	0	0	143,153

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

5/30/95 10:39 AM B05WB.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
UTILITY ADJUSTMENTS TO ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule that itemizes the adjusments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 9 0f 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				UTILITY ADJUSTMENTS TO ALLOCATED A&G EXPENSES										
Line No.		Account No. and Name	Per Books O & M										Net Adjustments	Total Adjusted O & M
1	601.8	Salaries & Wages - Employees	228,947	0	0	0	0	0	0	0	0	0	0	228,947
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits (1)	54,879	0	0	0	0	0	0	0	0	0	0	54,879
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	3,788	0	0	0	0	0	0	0	0	0	0	3,788
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	11,925	0	0	0	0	0	0	0	0	0	0	11,925
9	631.8	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.8	Contractual Services - Acct.	9,903	0	0	0	0	0	0	0	0	0	0	9,903
11	633.8	Contractual Services - Legal	7,851	0	0	0	0	0	0	0	0	0	0	7,851
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	27,346	0	0	0	0	0	0	0	0	0	0	27,346
14	641.8	Rental of Real Building/Real Property	7,722	0	0	0	0	0	0	0	0	0	0	7,722
15	642.8	Rental of Equipment	525	0	0	0	0	0	0	0	0	0	0	525
16	650.8	Transportation Expense	2,880	0	0	0	0	0	0	0	0	0	0	2,880
17	656.8	Insurance - Vehicle	6,501	0	0	0	0	0	0	0	0	0	0	6,501
18	657.8	Insurance - General Liability	14,873	0	0	0	0	0	0	0	0	0	0	14,873
19	658.8	Insurance - Workman's Comp (2)	4,075	0	0	0	0	0	0	0	0	0	0	4,075
20	659.8	Insurance - Other	1,350	0	0	0	0	0	0	0	0	0	0	1,350
21	660.8	Advertising Expense	1,603	0	0	0	0	0	0	0	0	0	0	1,603
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	36,725	0	0	0	0	0	0	0	0	0	0	36,725
23	667.8	Reg. Comm. Exp. - Other	5,271	0	0	0	0	0	0	0	0	0	0	5,271
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	75,898	0	0	0	0	0	0	0	0	0	0	75,898
26		**TOTAL WATER A & G EXPENSES**	502,063	0	0	0	0	0	0	0	0	0	0	502,063

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1994
SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 1 of 5
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 09/30/91	(3) Historic Year Ended 12/31/94	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	(6) ((L30 + 1) X (2)) O & M Expense Guideline 12/31/94	(7) (3 - 6) 1994 Deviation From Guideline Amount	(8) (7 / 6) 1994 Deviation From Guideline %
1	601.1-.8 Salaries & Wages - Employees	371,031	549,766	178,735	48.17%	403,877	145,889	36.12%
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0.00%
3	604.1-.8 Employee Pensions & Benefits (1)	100,679	131,778	31,099	30.89%	109,592	22,187	20.24%
4	610.1-.8 Purchased Water	0	0	0	0.00%	0	0	0.00%
5	615.1-.8 Purchased Power	77,375	81,261	3,886	5.02%	84,225	(2,964)	(3.52%)
6	616.1-.8 Fuel for Power Production	0	174	174	100.00%	0	174	100.00%
7	618.1-.8 Chemicals	167,592	111,906	(55,686)	(33.23%)	182,428	(70,522)	(38.66%)
8	620.1-.8 Materials & Supplies	37,913	68,917	31,004	81.78%	41,269	27,647	66.99%
9	631.1-.8 Contractual Services - Eng.	27	0	(27)	(100.00%)	29	(29)	(100.00%)
10	632.1-.8 Contractual Services - Acct.	9,855	9,903	48	0.49%	10,727	(824)	(7.68%)
11	633.1-.8 Contractual Services - Legal	7,115	7,851	736	10.35%	7,745	106	1.37%
12	634.1-.8 Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0.00%
13	635.1-.8 Contractual Services - Other	26,917	70,354	43,437	161.38%	29,300	41,055	140.12%
14	641.1-.8 Rental of Real Building/Real Property	4,113	11,541	7,428	180.59%	4,477	7,064	157.77%
15	642.1-.8 Rental of Equipment	199	2,859	2,660	1336.83%	217	2,643	1219.98%
16	650.1-.8 Transportation Expense	19,140	21,203	2,063	10.78%	20,834	369	1.77%
17	656.1-.8 Insurance - Vehicle	10,957	6,501	(4,456)	(40.67%)	11,927	(5,426)	(45.50%)
18	657.1-.8 Insurance - General Liability	14,664	14,873	209	1.43%	15,962	(1,089)	(6.82%)
19	658.1-.8 Insurance - Workman's Comp	16,384	9,786	(6,598)	(40.27%)	17,834	(8,048)	(45.13%)
20	659.1-.8 Insurance - Other	7,217	1,350	(5,867)	(81.30%)	7,856	(6,506)	(82.82%)
21	660.1-.8 Advertising Expense	397	1,603	1,206	303.77%	432	1,171	270.93%
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	37,209	36,725	(484)	(1.30%)	40,503	(3,778)	(9.33%)
23	667.1-.8 Reg. Comm. Exp. - Other	0	5,271	5,271	100.00%	0	5,271	100.00%
24	670.1-.8 Bad Debt Expense	14,549	7,239	(7,310)	(50.24%)	15,837	(8,598)	(54.29%)
25	675.1-.8 Miscellaneous Expenses	81,958	94,840	12,882	15.72%	89,213	5,626	6.31%
26	**TOTAL WATER O & M EXPENSES**	1,005,291	1,245,702	240,411	23.91%	1,094,284	151,417	13.84%
27	**TOTAL (LESS ACCTS 666 & 667)**	968,082	1,203,706	235,624	24.34%			
28	**Average # of Customers**	8,651	8,585	(66)	(0.76%)			
29	**Consumer Price Index - U**	135.2	148.3	13.1	9.69%			
30	**COMPOUND MULTIPLIER** [(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]				8.85%			

NOTES:
(1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1994
SUMMARY OF DIRECT EXPENSES (6XX.1 - 6xx.6)

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical (x) Projected [ ]
Simple Ave. (x) 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform (x) Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 2 of 5
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No. and Name	(1)	(2) Prior Test Year Ended 09/30/91	(3) Historic Year Ended 12/31/94	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	(6) ((L30 + 1) x (2)) O & M Expense Guideline 12/31/94	(7) (3 - 6) 1994 Deviation From Guideline Amount	(8) (7 / 6) 1994 Deviation From Guideline %
1	601.1-.6	Salaries & Wages - Employees	138,141	225,489	87,348	63.23%	150,370	75,119	49.96%
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0.00%
3	604.1-.6	Employee Pensions & Benefits (1)	26,475	54,049	27,574	104.15%	28,819	25,230	87.55%
4	610.1-.6	Purchased Water	0	0	0	0.00%	0	0	0.00%
5	615.1-.6	Purchased Power	74,196	77,110	2,914	3.93%	80,764	(3,654)	(4.52%)
6	616.1-.6	Fuel for Power Production	0	174	174	100.00%	0	174	100.00%
7	618.1-.6	Chemicals	167,592	111,906	(55,686)	(33.23%)	182,428	(70,522)	(38.66%)
8	620.1-.6	Materials & Supplies	20,380	51,290	30,910	151.67%	22,184	29,106	131.20%
9	631.1-.6	Contractual Services - Eng.	0	0	0	0.00%	0	0	0.00%
10	632.1-.6	Contractual Services - Acct.	0	0	0	0.00%	0	0	0.00%
11	633.1-.6	Contractual Services - Legal	0	0	0	0.00%	0	0	0.00%
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0.00%
13	635.1-.6	Contractual Services - Other	20,657	43,008	22,351	108.20%	22,486	20,522	91.27%
14	641.1-.6	Rental of Real Building/Real Property	0	2,990	2,990	100.00%	0	2,990	100.00%
15	642.1-.6	Rental of Equipment	0	2,314	2,314	100.00%	0	2,314	100.00%
16	650.1-.6	Transportation Expense	18,479	15,998	(2,481)	(13.43%)	20,115	(4,117)	(20.47%)
17	656.1-.6	Insurance - Vehicle	0	0	0	0.00%	0	0	0.00%
18	657.1-.6	Insurance - General Liability	0	0	0	0.00%	0	0	0.00%
19	658.1-.6	Insurance - Workman's Comp	7,697	4,014	(3,683)	(47.85%)	8,378	(4,364)	(52.09%)
20	659.1-.6	Insurance - Other	0	0	0	0.00%	0	0	0.00%
21	660.1-.6	Advertising Expense	0	0	0	0.00%	0	0	0.00%
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	0	0	0.00%
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	0	0	0.00%
24	670.1-.6	Bad Debt Expense	0	0	0	0.00%	0	0	0.00%
25	675.1-.6	Miscellaneous Expenses	7,445	12,144	4,699	63.12%	8,104	4,040	49.85%
26	**TOTAL WATER O & M EXPENSES**		481,062	600,486	119,424	24.83%	523,648	76,838	14.67%
27	**TOTAL (LESS ACCTS 666 & 667)**		481,062	600,486	119,424	24.83%			
28	**Average # of Customers**		8,651	8,585	(66)	(0.76%)			
29	**Consumer Price Index - U**		135.2	148.3	13.1	9.69%			
30	**COMPOUND MULTIPLIER**					8.85%			

[(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]

NOTES:
(1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.6 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1994
SUMMARY OF CUSTOMER ACCOUNTS EXPENSE (6XX.7)

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years *prior to the test year* for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 3 of 5
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.		Account No. and Name	(1)	(2) Prior Test Year Ended 09/30/91	(3) Historic Year Ended 12/31/94	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	(6) ((L30 + 1) X (2)) O & M Expense Guideline 12/31/94	(7) (3 - 6) 1994 Deviation From Guideline Amount	(8) (7 / 6) 1994 Deviation From Guideline %
1	601.7	Salaries & Wages - Employees		65,465	95,330	29,865	45.62%	71,260	24,070	33.78%
2	603.7	Salaries & Wages - Officers, Etc.		0	0	0	0.00%	0	0	0.00%
3	604.7	Employee Pensions & Benefits (1)		10,438	22,851	12,413	118.92%	11,362	11,489	101.12%
4	610.7	Purchased Water		0	0	0	0.00%	0	0	0.00%
5	615.7	Purchased Power		249	363	114	45.78%	271	92	33.95%
6	616.7	Fuel for Power Production		0	0	0	0.00%	0	0	0.00%
7	618.7	Chemicals		0	0	0	0.00%	0	0	0.00%
8	620.7	Materials & Supplies		1,432	5,702	4,270	298.18%	1,559	4,143	265.75%
9	631.7	Contractual Services - Eng.		0	0	0	0.00%	0	0	0.00%
10	632.7	Contractual Services - Acct.		0	0	0	0.00%	0	0	0.00%
11	633.7	Contractual Services - Legal		0	0	0	0.00%	0	0	0.00%
12	634.7	Contractual Services - Mgmt Fees		0	0	0	0.00%	0	0	0.00%
13	635.7	Contractual Services - Other		74	0	(74)	(100.00%)	81	(81)	(100.00%)
14	641.7	Rental of Real Building/Real Property		0	829	829	100.00%	0	829	100.00%
15	642.7	Rental of Equipment		0	20	20	100.00%	0	20	100.00%
16	650.7	Transportation Expense		536	2,325	1,789	333.77%	583	1,742	298.80%
17	656.7	Insurance - Vehicle		0	0	0	0.00%	0	0	0.00%
18	657.7	Insurance - General Liability		0	0	0	0.00%	0	0	0.00%
19	658.7	Insurance - Workman's Comp		1,892	1,697	(195)	(10.31%)	2,059	(362)	(17.58%)
20	659.7	Insurance - Other		0	0	0	0.00%	0	0	0.00%
21	660.7	Advertising Expense		0	0	0	0.00%	0	0	0.00%
22	666.7	Reg. Comm. Exp. - Rate Case Amort.		0	0	0	0.00%	0	0	0.00%
23	667.7	Reg. Comm. Exp. - Other		0	0	0	0.00%	0	0	0.00%
24	670.7	Bad Debt Expense		14,549	7,239	(7,310)	(50.24%)	15,637	(8,598)	(54.29%)
25	675.7	Miscellaneous Expenses		411	6,798	6,387	1554.01%	447	6,351	1420.81%
26		**TOTAL WATER O & M EXPENSES**		95,046	143,153	48,108	50.62%	103,459	39,695	38.37%
27		**TOTAL (LESS ACCTS 666 & 667)**		95,046	143,153	48,108	50.62%			
28		**Average # of Customers**		8,651	8,585	(66)	(0.76%)			
29		**Consumer Price Index - U**		135.2	148.3	13.1	9.69%			
30		***COMPOUND MULTIPLIER***					8.85%			

[(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]

NOTES:
(1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINES - 1994
SUMMARY OF ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 4 of 5
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No. and Name		(1)	(2) Prior Test Year Ended 09/30/91	(3) Historic Year Ended 12/31/94	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	(6) ((L30 + 1) X (2)) O & M Expense Guideline 12/31/94	(7) (3 - 6) 1994 Deviation From Guideline Amount	(8) (7 / 6) 1994 Deviation From Guideline %
1	601.8	Salaries & Wages - Employees		167,425	228,947	61,522	36.75%	182,246	46,701	25.63%
2	603.8	Salaries & Wages - Officers, Etc.		0	0	0	0.00%	0	0	0.00%
3	604.8	Employee Pensions & Benefits (1)		63,766	54,879	(8,887)	(13.94%)	69,411	(14,532)	(20.94%)
4	610.8	Purchased Water		0	0	0	0.00%	0	0	0.00%
5	615.8	Purchased Power		2,930	3,788	858	29.28%	3,189	599	18.78%
6	616.8	Fuel for Power Production		0	0	0	0.00%	0	0	0.00%
7	618.8	Chemicals		0	0	0	0.00%	0	0	0.00%
8	620.8	Materials & Supplies		16,101	11,925	(4,176)	(25.94%)	17,526	(5,601)	(31.96%)
9	631.8	Contractual Services - Eng.		27	0	(27)	(100.00%)	29	(29)	(100.00%)
10	632.8	Contractual Services - Acct.		9,855	9,903	48	0.49%	10,727	(824)	(7.68%)
11	633.8	Contractual Services - Legal		7,115	7,851	736	10.34%	7,745	106	1.37%
12	634.8	Contractual Services - Mgmt Fees		0	0	0	0.00%	0	0	0.00%
13	635.8	Contractual Services - Other		6,186	27,346	21,160	342.06%	6,734	20,612	306.09%
14	641.8	Rental of Real Building/Real Property		4,113	7,722	3,609	87.75%	4,477	3,245	72.48%
15	642.8	Rental of Equipment		199	525	326	163.82%	217	308	141.94%
16	650.8	Transportation Expense		125	2,880	2,755	2204.00%	136	2,744	2017.65%
17	656.8	Insurance - Vehicle		10,957	6,501	(4,456)	(40.67%)	11,927	(5,426)	(45.49%)
18	657.8	Insurance - General Liability		14,664	14,873	209	1.43%	15,962	(1,089)	(6.82%)
19	658.8	Insurance - Workman's Comp		6,795	4,075	(2,720)	(40.03%)	7,397	(3,322)	(44.91%)
20	659.8	Insurance - Other		7,217	1,350	(5,867)	(81.29%)	7,856	(6,506)	(82.82%)
21	660.8	Advertising Expense		397	1,603	1,206	303.78%	432	1,171	271.06%
22	666.8	Reg. Comm. Exp. - Rate Case Amort.		37,209	36,725	(484)	(1.30%)	40,503	(3,778)	(9.33%)
23	667.8	Reg. Comm. Exp. - Other		0	5,271	5,271	100.00%	0	5,271	100.00%
24	670.8	Bad Debt Expense		0	0	0	0.00%	0	0	0.00%
25	675.8	Miscellaneous Expenses		74,102	75,898	1,796	2.42%	80,662	(4,764)	(5.91%)
26	**TOTAL WATER O & M EXPENSES**			429,183	502,063	72,879	16.98%	467,176	34,886	7.47%
27	**TOTAL (LESS ACCTS 666 & 667)**			391,974	460,067	68,092	17.37%			
28	**Average # of Customers**			8,651	8,585	(66)	(0.76%)			
29	**Consumer Price Index - U**			135.2	148.3	13.1	9.69%			
30	**COMPOUND MULTIPLIER**						8.85%			

[(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]

NOTES:
(1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1994
EXPLANATION OF DEVIATIONS FROM GUIDELINE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide an explanation of deviations as shown on previous pages.

FPSC
Schedule: B-7(W)
Page 5 of 5
Preparer: Bencini
Recap Schedule: B-7(W)1/5

Line No.	(1) Account No. and Name	(2) 1994 Deviation from Guideline Amount	(3) 1994 Deviation from Guideline %	(4) Explanation
1	601.1-.8 Salaries & Wages - Employees	145,889	36.12%	
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0.00%	
3	604.1-.8 Employee Pensions & Benefits	22,187	20.24%	
4	610.1-.8 Purchased Water	0	0.00%	
5	615.1-.8 Purchased Power	(2,964)	(3.52%)	
6	616.1-.8 Fuel for Power Production	174	100.00%	
7	618.1-.8 Chemicals	(70,522)	(38.66%)	
8	620.1-.8 Materials & Supplies	27,647	66.99%	
9	631.1-.8 Contractual Services - Eng.	(29)	(100.00%)	
10	632.1-.8 Contractual Services - Acct.	(824)	(7.68%)	
11	633.1-.8 Contractual Services - Legal	106	1.37%	
12	634.1-.8 Contractual Services - Mgmt Fees	0	0.00%	
13	635.1-.8 Contractual Services - Other	41,055	140.12%	(A detailed explanation of the deviations from the
14	641.1-.8 Rental of Real Building/Real Property	7,064	157.77%	1994 O & M Expense Guidelines is contained in Volume II)
15	642.1-.8 Rental of Equipment	2,643	1219.98%	
16	650.1-.8 Transportation Expense	369	1.77%	
17	656.1-.8 Insurance - Vehicle	(5,426)	(45.50%)	
18	657.1-.8 Insurance - General Liability	(1,089)	(6.82%)	
19	658.1-.8 Insurance - Workman's Comp	(8,048)	(45.13%)	
20	659.1-.8 Insurance - Other	(6,506)	(82.82%)	
21	660.1-.8 Advertising Expense	1,171	270.93%	
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	(3,778)	(9.33%)	
23	667.1-.8 Reg. Comm. Exp. - Other	5,271	100.00%	
24	670.1-.8 Bad Debt Expense	(8,598)	(54.29%)	
25	675.1-.8 Miscellaneous Expenses	5,626	6.31%	
	TOTAL WATER O&M EXPENSE DEVIATION FROM GUIDELINE	151,417	13.84%	

5/31/95 8:27 AM B07W5.XLS

Note: May not cross foot due to rounding.

CONTRACTUAL SERVICES - 1994

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

FPSC
Schedule: B-9(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed

See Volume II for detailed support.

ANALYSIS OF RATE CASE EXPENSE - 1994

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

FPSC
Schedule: B-10(W)
Page 1 of 1
Preparer: Ludsen

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	See Volume II, Allocation of 1994 Rate Case Expense for details.				
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)	(B)	
15	Amortization of Rate Case Expense:		Total FPSC Filed	Water	
16					
17					
18	Prior Unamortized Rate Case Expense				
19	Charlotte	N/A	13,699		
20	Pine Ridge AFPI	N/A	2,651		
21	Marco Island	Docket No. 920655-WS	189,290		
22	Charlotte-Deep Creek	N/A	7,073		
23	GIGA	Docket No. 920199-WS	1,125,921		
24	Lehigh	Docket No. 911188-WS	165,764		
25			1,504,398		
26					
27					
28					
29					
30	Current Rate Case Expense (Annual Amortization)		$377,353	$36,725	
31					
32	Method of Allocation Between Plants:				
33	Average Number of Customers (Plant specific)				
34	See Volume II, Allocation of 1994 Rate Case Expense for details.				

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS - 1994
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide an analysis of all maintenance projects greater than 2% of the projected test year revenues per system which occurred during the 2 years prior to the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description of the total cost or budgeted amount and how often the project should be repeated.

FPSC
Schedule: B-11(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Date	(2) Description	(3) Total Water Cost	(4) How often to repeat
		Maintenance projects greater than 2% of test year revenues per system		
1	See **Volume II for detailed support.**			

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Note: May not cross foot due to rounding.

ALLOCATION OF EXPENSES - 1994

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

FPSC
Schedule: B-12(W)
Page 1 of 1
Preparer: Kimball

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules
1	**Please refer to Volume II for a complete description of allocated items, the allocation percentages,**											
2	**a description of the allocation methods, the amounts allocated and supporting schedules.**											
3												
4	**For rate making purposes, the following are the items which are allocated in this filing:**											
5												
6	A-SCHEDULES (RATE BASE):											
7												
8												
9												

10	Allocated Items	Allocation Basis	Recap Schedules
11			
12	(A) Deferred Taxes	Avg Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-1 (W)
13			
14	(B) General Plant	Average No. of Customers (Total Company)	A-5 (W)
15			
16	(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W)
17			
18	(D) Unfunded OPEBs	Average No. of Customers (Total Company)	A-1 (W)
19			
20			
21			
22			
23			
24	B-SCHEDULES (INCOME STATEMENT):		
25			
26			
27			

28	Allocated Items	Allocation Basis	Recap Schedules
29			
30	(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
31			
32	(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
33			
34	(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	B-16 (W)
35			
36	(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-5 (W)
37			
38	(E) Property Taxes	Net Taxable Value	B-15 (W)

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1994
SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-13(W)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W), B-18 (W)
Supporting Schedules: A-5 (W), F-Schedules

Line No.	(1) Account No. and Name	(2) 1994 Avg. Adj. PIS	(3) Life	(4) Rate (%)	(5) Per Books	(6) Utility Adjustment	(7) Adjusted Depreciation Expense	(8) Non-used and Useful Percentage	(9) Non-used and Useful Amount	(10) Used and Useful Depreciation Exp.
			DEPRECIATION RATE		1994 DEPRECIATION EXPENSE			USED & USEFUL DEPRECIATION EXPENSE		
1	**INTANGIBLE PLANT**								0	
2	301.1 Organization	0	40	2.50%	0	0	0	0.00%	0	0
3	302.1 Franchise	0	40	2.50%	0	0	0	0.00%	0	0
4	339.1 Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
5	**SOURCE OF SUPPLY & PUMPING**								0	
6	303.2 Land & Land Rights	17,000	NA	NA	0	0	0	0.00%	0	0
7	304.2 Structures & Improvements	16,800	33	3.03%	509	0	509	0.00%	0	509
8	305.2 Collect. & Impound.	0	50	2.00%	0	0	0	0.00%	0	0
9	306.2 Lake, River & Other	0	40	2.50%	0	0	0	0.00%	0	0
10	307.2 Wells & Springs	210,934	30	3.33%	7,024	0	7,024	0.00%	0	7,024
11	308.2 Infiltration Galleries	0	40	2.50%	0	0	0	0.00%	0	0
12	309.2 Supply Mains	61,406	35	2.86%	1,756	0	1,756	0.00%	0	1,756
13	310.2 Power Generation Equpi.	3,934	20	5.00%	197	0	197	0.00%	0	197
14	311.2 Pumping Equipment	218,298	20	5.00%	10,915	0	10,915	0.00%	0	10,915
15	339.2 Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
16	**WATER TREATMENT PLANT**								0	
17	303.3 Land & Land Rights	15,000	NA	NA	0	0	0	0.00%	0	0
18	304.3 Structures & Improvements	695,283	33	3.03%	21,067	0	21,067	0.00%	0	21,067
19	320.3 Water Treatment Equip.	1,032,749	22	4.55%	46,990	0	46,990	21.74%	10,216	36,774
20	321.3 Permeators	0	5	20.00%	0	0	0	0.00%	0	0
21	339.3 Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
22	**TRANSMISSION & DISTRIBUTION**								0	
23	303.4 Land & Land Rights	1,500	NA	NA	0	0	0	0.00%	0	0
24	304.4 Structures & Improvements	87,283	33	3.03%	2,645	0	2,645	0.00%	0	2,645
25	330.4 Distr. Reservoirs	433,510	37	2.70%	11,705	0	11,705	0.00%	0	11,705
26	331.4 Transmission & Distribution	5,355,897	43	2.33%	124,792	0	124,792	27.71%	34,575	90,217
27	333.4 Services	1,143,389	40	2.50%	28,585	0	28,585	0.00%	0	28,585
28	334.4 Meters & Meter Installation	462,203	20	5.00%	23,110	0	23,110	0.00%	0	23,110
29	335.4 Hydrants	390,470	45	2.22%	8,668	0	8,668	0.00%	0	8,668
30	339.4 Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
31	**GENERAL PLANT**								0	
32	303.5 Land & Land Rights	27,291	NA	NA	0	0	0	0.00%	0	0
33	304.5 Structures & Improvements	233,799	40	2.50%	5,845	0	5,845	0.00%	0	5,845
34	340.5 Office Furniture & Equipment	139,687	15	6.67%	9,317	0	9,317	0.00%	0	9,317
35	340.51 Computer Equipment	299,395	6	16.67%	49,909	0	49,909	0.00%	0	49,909
36	341.5 Transportation Equipment	214,607	6	16.67%	35,775	0	35,775	0.00%	0	35,775
37	342.5 Stores Equipment	1,950	18	5.56%	108	0	108	0.00%	0	108
38	343.5 Tools, Shop & Garage	73,713	16	6.25%	4,607	0	4,607	0.00%	0	4,607
39	344.5 Laboratory Equipment	16,890	15	6.67%	1,127	0	1,127	0.00%	0	1,127
40	345.5 Power Operated Equipment	75,075	12	8.33%	6,254	0	6,254	0.00%	0	6,254
41	346.5 Communication Equipment	31,929	10	10.00%	3,193	0	3,193	0.00%	0	3,193
42	347.5 Miscellaneous Equipment	15,365	15	6.67%	1,025	0	1,025	0.00%	0	1,025
43	348.5 Other Tangible Plant	550	10	10.00%	55	0	55	0.00%	0	55
44	**INTANGIBLE PLANT**	0		0.00%	0	0	0	0.00%	0	0
45	**SUPPLY & PUMPING**	528,372		3.86%	20,401	0	20,401	0.00%	0	20,401
46	**WATER TREATMENT PLANT**	1,743,032		3.90%	68,057	0	68,057	15.01%	10,216	57,841
47	**TRANSMISSION & DISTRIBUTION**	7,874,252		2.53%	199,505	0	199,505	17.33%	34,575	164,930
48	**GENERAL PLANT**	1,130,251		10.37%	117,215	0	117,215	0.00%	0	117,215
49	**TOTAL DEPRECIATION EXPENSE**	11,275,907		3.59%	405,178	0	405,178	11.05%	44,791	360,387
50	**LESS: AMORTIZATION OF CIAC**				(140,495)	0	(140,495)		(919)	(139,576)
51	**NET DEPRECIATION EXPENSE - WATER**				264,683	0	264,683		43,872	220,811

Column:
(2) from Schedule A-5, page 1, column 11
(8) from F Schedules

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1994
CIAC AMORTIZATION EXPENSE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-13(W)
Page 2 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3
Supporting Schedules: A-12(W), B-13(W)3/3

Line No.	(1) WATER CIAC Classifications	(2) 1994 Avg. Adj. CIAC Balance	(3) CIAC Amort. Composite Rate	(4) 1994 CIAC AMORTIZATION EXPENSE Per Books	(5) Utility Adjustment	(6) Utility Adjusted CIAC Amort.	(7) 1994 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	3,243,485	3.75%	121,631	0	121,631	0.00%	0	121,631
2	Line/Main Extension Fees	132,583	2.33%	3,089	0	3,089	0.00%	0	3,089
3	Meter Installation Fees	186,779	5.00%	9,339	0	9,339	0.00%	0	9,339
4	Contributed Lines	227,543	2.33%	5,302	0	5,302	17.33%	919	4,383
5	Contributed Property Other Than Lines	17,351	2.85%	495	0	495	0.00%	0	495
6	Service Installation Fees	25,557	2.50%	639	0	639	0.00%	0	639
7	**TOTAL WATER CIAC AMORT. EXP.**	3,833,298		140,495	0	140,495		919	139,576

Column:
(2) from A-12 (W).
(3) from B-13 (W) (page 3 of 3)
(7) from B-13 (W) (page 1 of 3)

Notes:
1. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (Page 1 of 3).
2. Amortization rate and Non-used and Useful percentage is calculated at the plant level. Summaries reflect a weighted composite rate.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1994
COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-13(W)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3,2/3
Supporting Schedules: A-5(W)

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1994 COMPOSITE CIAC AMORTIZATION RATE Average Adjusted UPIS	(3) Average Adjusted Dep. Exp.	(4) Composite CIAC Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	16,800	509	3.03%
3	305.2 Collecting & Impounding reservoirs	0	0	0.00%
4	306.2 Lake, River & Other Intakes	0	0	0.00%
5	307.2 Wells & Springs	210,934	7,024	3.33%
6	308.2 Infiltration Galleries & Tunnels	0	0	0.00%
7	309.2 Supply Mains	61,406	1,756	2.86%
8	310.2 Power Generation Equipment	3,934	197	5.01%
9	311.2 Pumping Equipment	218,298	10,915	5.00%
10	339.2 Other Plant & Miscellaneous	0	0	0.00%
11	304.3 Structures & Improvements	695,283	21,067	3.03%
12	320.3 Water Treatment Equipment	1,032,749	46,990	4.55%
13	321.3 Permeators	0	0	0.00%
14	339.3 Other Plant & Miscellaneous	0	0	0.00%
15	330.4 Distribution Reservoirs	433,510	11,705	2.70%
16	**COMPOSITE RATE**	2,672,914	100,163	3.75%
17	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
18	304.4 Structures & Improvements	87,283	2,645	3.03%
19	331.4 Transmission & Distribution	5,355,897	124,792	2.33%
20	335.4 Hydrants	390,470	8,668	2.22%
21	339.4 Other Plant & Miscellaneous	0	0	0.00%
22	**COMPOSITE RATE**	5,833,650	136,105	2.33%
23	**METER INSTALLATION FEES:**			
24	334.4 Meters & Meter Installation	462,203	23,110	5.00%
25	**COMPOSITE RATE**	462,203	23,110	5.00%
26	**SERVICE INSTALLATION FEES:**			
27	333.4 Services	1,143,389	28,585	2.50%
28	**COMPOSITE RATE**	1,143,389	28,585	2.50%
29	**OTHERS: (Weighted Average of Above Rates):**			
30	Plant Capacity Fees (Line 16)	2,672,914	100,163	3.75%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	5,833,650	136,105	2.33%
32	Meter Installation Fees (Line 25)	462,203	23,110	5.00%
33	Service Installation Fees (Line 28)	1,143,389	28,585	2.50%
34	**COMPOSITE RATE**	10,112,156	287,963	2.85%

Column:
(2) is From Schedule B-13(W), page 1, column 2.
(3) is From Schedule B-13(W), page 1, column 7.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1994
UNDER PRESENT INCOME

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)	(6)
		1994 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	93,074	(2,083)	90,990	B-4(W)	
2	**PAYROLL TAXES: (7.37%)**	40,518	0	40,518	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	40,518	0	40,518		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	120,921	0	120,921		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	120,921	0	120,921		
10	Non-used & Useful Percent (2)			15.15%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(18,319)	(18,319)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	120,921	(18,319)	102,602		
13	**OTHER:**	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	**TOTAL OTHER**	0	0	0		
19	**TOTAL TAXES OTHER (PRESENT INCOME)**	254,512	(20,402)	234,110		B-1(W)1/3,2/3

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

(2) *Non-Used and Useful Percent is calculated at the Plant level.* Summaries reflect a weighted composite percent.

SCHEDULE OF WATER INCOME TAXES - 1994
UNDER PRESENT INCOME

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of income taxes at present income.

FPSC
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

Line No.	(1) ITEM	(2) 1994 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	2,068,303	(46,293)	2,022,010	B-4(W)
3	Less:				
4	O & M Expenses	1,245,702	0	1,245,702	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	220,811	0	220,811	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(W)
7	Taxes Other Than Income	254,512	(20,402)	234,110	B-15(W)
8	Pre-Tax Operating Expenses	1,721,025	(20,402)	1,700,623	
9	**PRE-TAX OPERATING INCOME**	347,278	(25,891)	321,387	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	347,278	(25,891)	321,387	
12	Less:				
13	Interest Expense:				
14	Rate Base	5,281,585	(64,297)	5,217,288	A-1(W)
15	Weighted Average Cost of Debt	5.18%	5.18%	5.18%	D-1(W)
16	Total Interest Expense	273,586	(3,331)	270,255	C-3
17	Net Taxable Income (L11 - L16)	73,692	(22,560)	51,132	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	28,427	(8,702)	19,724	
20	Less:				
21	Parent Debt Adjustment	15,858	0	15,858	C-1(W)
22	Investment Tax Credit	3,056	0	3,056	C-7(W)
23	**TOTAL INCOME TAXES**	9,512	(8,702)	810	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1994

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of the acquisition adjustment amortization expense for the test year.

FPSC
Schedule: B-18 (W)
Page 1 of 1
Preparer: Kimball
Supporting Schedules: B-13 (W)
Recap Schedule: B-1 (W)

(1)		(2)	(3)	(4)	(5)	(6)
		ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	*Per* Books	Adjustment	Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Average Adjusted Acquisition Adjustment Balance	0			A-20 (W)	
2	Last Authorized Amortization Rate					
3	Total Amortization Expense	0	0	0		
4	Non-Used & Useful Amort. Exp.	0	0	0	From Below	
5	**NET AMORTIZATION EXPENSE**	0	0	0		B-1 (W)

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

		NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Adjusted Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
6	Total Amortization Expense	0	0	0	From Above	
7	Composite Non-Used & Useful Depreciation Rate (%)	11.05%	0.00%	11.05%	B-13 (W)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

Note: May not cross foot due to rounding.

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SCHEDULE OF WATER RATE BASE - 1994
SUMMARY

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] *Projected* [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

(1)	(2)	(3)	(4)	(5)
	1994 AVERAGE RATE BASE			
Line No. Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1 Utility Plant in Service	36,421,024	0	36,421,024	A-5 (W)
2 Utility Land & Land Rights	2,568,586	0	2,568,586	A-5 (W)
3 *Non-Used and Useful*	0	0	0	A-7 (W)
4 Construction Work in Progress	0	0	0	---
5 Accumulated Depreciation	(8,312,266)	0	(8,312,266)	A-9 (W)
6 CIAC	(5,227,559)	0	(5,227,559)	A-12 (W)
7 FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8 Accumulated Amortization of CIAC	1,160,308	0	1,160,308	A-14 (W)
9 Acquisition Adjustments	0	0	0	A-20 (W)
10 Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (W)
11 Advances for Construction	0	0	0	A-16 (W)
12 Unfunded Post-Retirement Benefits	(20,152)	0	(20,152)	Vol. II
13 Deferred Taxes	(36,362)	0	(36,362)	C-6 (W)
14 Working Capital Allowance	335,845	0	335,845	A-17 (W)
15 Other	1,321,489	0	1,321,489	A-21(W)
16 **TOTAL WATER RATE BASE**	28,210,913	0	28,210,913	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1994

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC
Schedule: A-3 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**A. UTILITY PLANT IN SERVICE:**			A-5 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6				
7		0	0	
8	**B. UTILITY LAND & LAND RIGHTS:**			A-5 (W)
9	1.	0	0	
10				
11	2.	0	0	
12				
13				
14		0	0	
15	**C. NON-USED AND USEFUL:**			A-7 (W)
16	1.	0	0	
17				
18	2.	0	0	
19				
20				
21		0	0	
22	**D. CONSTRUCTION WORK IN PROGRESS:**			
23	1.	0	0	
24				
25	2.	0	0	
26				
27				
28		0	0	
29	**E. ACCUMULATED DEPRECIATION:**			A-9 (W)
30	1.	0	0	
31				
32	2.	0	0	
33				
34				
35		0	0	
36	**F. CIAC:**			A-12 (W)
37	1.	0	0	
38				
39	2.	0	0	
40				
41				
42		0	0	
43				
44	**SUBTOTAL**	0	0	

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1994

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC
Schedule: A-3 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**G. ACCUMULATED AMORTIZATION OF CIAC**			A-14 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6		0	0	
7	**H. ACQUISITION ADJUSTMENT**			A-20 (W)
8	1.	0	0	
9				
10	2.	0	0	
11				
12		0	0	
13	**I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS**			A-20 (W)
14	1.	0	0	
15				
16	2.	0	0	
17				
18		0	0	
19	**J. ADVANCES FOR CONSTRUCTION**			A-16 (W)
20	1.	0	0	
21				
22	2.	0	0	
23				
24		0	0	
25	**K. DEFERRED TAXES**			C-6 (W)
26	1.	0	0	
27				
28	2.	0	0	
29				
30		0	0	
31	**L. WORKING CAPITAL ALLOWANCE**			A-17 (W)
32	1.	0	0	
33				
34	2.	0	0	
35				
36		0	0	
37	**M. OTHER**			A-21 (W)
38	1.	0	0	
39				
40	2.	0	0	
41				
42		0	0	
43				
44	**TOTAL WATER RATE BASE ADJUSTMENTS**	0	0	

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-4 (W)
Page 1 of 2
Preparer: Kimball

Line No	(1) Description	(2) Water Plant In Service Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books

SCHEDULE OF WATER PLANT IN SERVICE - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-4 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Water Plant In Service Year-End Balances
1	**12/31/90 Balance**		0
2			
3			
4	1991 Additions		0
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		
8	**12/31/91 Balance**		0
9	**04/30/92 Balance Per Docket No. 920655-WS, Order No. PSC-93-1070-FOF-WS Dated 07/23/93**		34,073,277
10	Utility Adjustment to ordered balance (1)		22,454
11	1992 Additions		722,314
12	1992 Retirements		7,627
13	1992 Adjustments		0
14	1992 Net Additions		714,687
15	**12/31/92 Balance**		34,810,418
16			
17			
18	1993 Additions		423,044
19	1993 Retirements		63,440
20	1993 Adjustments	General Plant Allocation True-up	64,312
21	1993 Net Additions		423,917
22	**12/31/93 Balance**		35,234,334
23			
24			
25	1994 Additions		7,536,468
26	1994 Retirements		25,917
27	1994 Adjustments		0
28	1994 Net Additions		7,510,551
29	**12/31/94 Balance**		42,744,885
30			
31			
32	1995 Additions		
33	1995 Retirements		
34	1995 Adjustments		
35	1995 Net Additions		
36	**12/31/95 Balance**		
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.

5/28/95 2:34 PM A04W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1994
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Collier / ~~Marco Island~~
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the beginning, ending and average balances of PIS by account for the the prior year and the test year

FPSC
Schedule: A-5 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

Line No.	(1) Account No. and Name	(2) 1994 PLANT IN SERVICE Balance Per Books 12/31/93	(3) Net Additions 12/31/93 - 12/31/94 Gross	(4) Retirements	(5) Net	(6) Balance Per Books 12/31/94	(7) Utility Adjustments	(8) Adjusted Balance 12/31/94	(9) 1994 AVERAGE BALANCE Balance Per Books	(10) Utility Adjustments	(11) Adjusted Utility Balance
1	**INTANGIBLE PLANT**										
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	3,759	0	0	0	3,759	0	3,759	3,759	0	3,759
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**										
6	303.2 Land & Land Rights	350,098	4,400,081	0	4,400,081	4,750,179	0	4,750,179	2,550,139	0	2,550,139
7	304.2 Structures & Improvements	756,378	6,650	0	6,650	763,028	0	763,028	759,703	0	759,703
8	305.2 Collecting & Impounding reservoirs	186,257	0	0	0	186,257	0	186,257	186,257	0	186,257
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	620,834	5,288	0	5,288	626,122	0	626,122	623,478	0	623,478
11	308.2 Infiltration Galleries & Tunnels	264,911	0	0	0	264,911	0	264,911	264,911	0	264,911
12	309.2 Supply Mains	5,724,663	26,037	0	26,037	5,750,700	0	5,750,700	5,737,682	0	5,737,682
13	310.2 Power Generation Equipment	289,577	6,759	0	6,759	296,336	0	296,336	292,956	0	292,956
14	311.2 Pumping Equipment	3,731,234	74,551	0	74,551	3,805,785	0	3,805,785	3,768,509	0	3,768,509
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**										
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	3,188,520	48,635	0	48,635	3,237,155	0	3,237,155	3,212,838	0	3,212,838
19	320.3 Water Treatment Equipment	10,009,488	1,865,841	0	1,865,841	11,875,329	0	11,875,329	10,942,408	0	10,942,408
20	321.3 Permeators	1,516,170	13,917	0	13,917	1,530,087	0	1,530,087	1,523,128	0	1,523,128
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**										
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	1,639,482	267,215	0	267,215	1,906,697	0	1,906,697	1,773,089	0	1,773,089
26	331.4 Transmission & Distribution	3,657,716	11,550	0	11,550	3,669,266	0	3,669,266	3,663,491	0	3,663,491
27	333.4 Services	1,494,922	306,873	0	306,873	1,801,795	0	1,801,795	1,648,358	0	1,648,358
28	334.4 Meters & Meter Installation	953,167	303,210	0	303,210	1,256,377	0	1,256,377	1,104,772	0	1,104,772
29	335.4 Hydrants	168,778	2,729	0	2,729	171,507	0	171,507	170,142	0	170,142
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**										
32	303.5 Land & Land Rights	18,447	(0)	0	(0)	18,447	0	18,447	18,447	0	18,447
33	304.5 Structures & Improvements	151,611	13,037	(188)	12,849	164,460	0	164,460	158,036	0	158,036
34	340.5 Office Furniture & Equipment	88,500	11,982	(142)	11,841	100,341	0	100,341	94,421	0	94,421
35	340.51 Computer Equipment	157,541	92,116	(2,448)	89,668	247,209	0	247,209	202,375	0	202,375
36	341.5 Transportation Equipment	139,704	32,506	(21,788)	10,717	150,422	0	150,422	145,063	0	145,063
37	342.5 Stores Equipment	1,002	631	0	631	1,633	0	1,633	1,318	0	1,318
38	343.5 Tools, Shop & Garage Equipment	43,421	12,810	0	12,810	56,231	0	56,231	49,826	0	49,826
39	344.5 Laboratory Equipment	6,872	9,090	0	9,090	15,962	0	15,962	11,417	0	11,417
40	345.5 Power Operated Equipment	45,744	11,278	(1,274)	10,004	55,749	0	55,749	50,746	0	50,746
41	346.5 Communication Equipment	17,801	7,641	(78)	7,562	25,364	0	25,364	21,583	0	21,583
42	347.5 Miscellaneous Equipment	7,364	6,044	0	6,044	13,408	0	13,408	10,386	0	10,386
43	348.5 Other Tangible Plant	372	0	0	0	372	0	372	372	0	372
44	**INTANGIBLE PLANT**	3,759	0	0	0	3,759	0	3,759	3,759	0	3,759
45	**SUPPLY & PUMPING**	11,923,952	4,519,366	0	4,519,366	16,443,318	0	16,443,318	14,183,635	0	14,183,635
46	**WATER TREATMENT PLANT**	14,714,178	1,928,393	0	1,928,393	16,642,571	0	16,642,571	15,678,374	0	15,678,374
47	**TRANSMISSION & DISTRIBUTION**	7,914,065	891,576	0	891,576	8,805,641	0	8,805,641	8,359,852	0	8,359,852
48	**GENERAL PLANT**	678,380	197,134	(25,917)	171,216	849,596	0	849,596	763,990	0	763,990
49	**TOTAL PLANT IN SERVICE**	35,234,334	7,536,468	(25,917)	7,510,551	42,744,885	0	42,744,885	38,989,610	0	38,989,610
50	**LAND & LAND RIGHTS**	368,545	4,400,081	0	4,400,081	4,768,626	0	4,768,626	2,568,586	0	2,568,586
51	**TOTAL PIS LESS LAND**	34,865,789	3,136,387	(25,917)	3,110,470	37,976,259	0	37,976,259	36,421,024	0	36,421,024

5/28/95 2:35 PM A05W1.XLS

Note: May not cross foot due to rounding

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1994
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Collier / Marco Island
Docket No 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide month ending balances for PIS by account for each month of the test year, the ending balance for the prior year and the test year average balance.

FPSC
Schedule: A-5 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

Line No	(1) Account No and Name	(2) Balance Per Books 12/31/93	(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 12/31/94	(15) Net Additions	(16) Average Balance 1994
1	**INTANGIBLE PLANT**															
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	3,759	3,759	3,759	3,759	3,759	3,759	3,759	3,759	3,759	3,759	3,759	3,759	3,759	0	3,759
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	350,098	350,098	350,179	350,179	350,179	350,179	350,179	350,179	350,179	350,179	350,179	350,179	4,750,179	4,400,081	2,550,139
7	304.2 Structures & Improvements	756,378	756,378	757,461	757,461	757,461	757,461	757,461	757,461	757,461	757,461	757,461	757,461	763,026	6,650	759,703
8	305.2 Collecting & Impounding reservoirs	186,257	186,257	186,257	186,257	186,257	186,257	186,257	186,257	186,257	186,257	186,257	186,257	186,257	0	186,257
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	620,834	620,834	626,122	626,122	626,122	626,122	626,122	626,122	626,122	626,122	626,122	626,122	626,122	5,288	623,478
11	308.2 Infiltration Galleries & Tunnels	264,911	264,911	264,911	264,911	264,911	264,911	264,911	264,911	264,911	264,911	264,911	264,911	264,911	0	264,911
12	309.2 Supply Mains	5,724,663	5,724,663	5,741,117	5,741,117	5,741,117	5,741,117	5,750,105	5,750,105	5,750,105	5,750,105	5,750,105	5,629,836	5,750,700	26,037	5,737,682
13	310.2 Power Generation Equipment	289,577	289,577	289,577	289,577	289,577	289,577	289,577	289,577	289,577	289,577	289,577	296,396	296,396	6,759	292,956
14	311.2 Pumping Equipment	3,731,234	3,731,234	3,741,451	3,741,451	3,763,261	3,763,261	3,763,261	3,788,899	3,788,899	3,829,484	3,831,129	3,788,811	3,905,785	74,551	3,768,509
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	3,186,520	3,186,520	3,217,197	3,217,197	3,219,816	3,219,816	3,232,817	3,322,206	3,322,206	3,322,206	3,322,206	3,237,155	3,237,155	48,635	3,212,838
19	320.3 Water Treatment Equipment	10,009,488	10,009,488	10,105,385	10,231,767	10,239,357	10,239,357	11,577,915	11,653,654	11,653,654	11,666,997	11,677,819	11,705,522	11,875,329	1,865,841	10,842,408
20	321.3 Permeators	1,516,170	1,516,170	1,530,087	1,530,087	1,530,087	1,530,087	1,530,087	1,530,087	1,530,087	1,530,087	1,530,087	1,530,087	1,530,087	13,917	1,523,128
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	1,639,482	1,639,482	1,639,482	1,639,482	1,639,482	1,639,482	1,639,482	1,904,231	1,904,231	1,904,231	1,904,231	1,904,231	1,906,697	267,215	1,773,089
26	331.4 Transmission & Distribution	3,657,716	3,657,716	3,657,716	3,657,716	3,657,716	3,657,716	3,657,716	3,659,687	3,659,687	3,659,687	3,659,266	3,659,266	3,659,266	11,550	3,663,491
27	333.4 Services	1,494,922	1,494,922	1,494,922	1,494,922	1,494,922	1,494,922	1,494,922	1,494,922	1,494,922	1,494,922	1,494,922	1,439,432	1,801,795	306,973	1,648,358
28	334.4 Meters & Meter Installation	953,167	953,167	953,167	953,167	953,167	953,167	953,167	953,167	953,167	953,167	953,167	1,001,760	1,256,377	303,210	1,104,772
29	335.4 Hydrants	168,776	168,776	168,776	168,776	168,776	168,776	171,507	171,507	171,507	171,507	171,507	171,507	171,507	2,729	170,142
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	18,447	18,447	18,447	18,447	18,447	18,447	18,447	18,447	18,447	18,447	18,447	18,447	18,447	0	18,447
33	304.5 Structures & Improvements	151,611	151,611	151,611	151,585	151,741	152,004	152,270	152,759	154,687	156,125	156,802	156,372	164,460	12,849	158,036
34	340.5 Office Furniture & Equipment	88,500	88,500	88,501	88,480	88,627	88,869	89,113	89,563	91,347	92,668	93,298	92,695	100,341	11,841	94,421
35	340.51 Computer Equipment	157,541	157,541	157,542	157,192	158,202	160,061	161,940	165,398	178,595	188,749	193,533	190,499	247,209	89,668	202,375
36	341.5 Transportation Equipment	139,704	139,704	139,705	136,587	135,163	135,819	136,482	137,703	134,379	137,963	139,651	138,580	150,422	10,717	145,063
37	342.5 Stores Equipment	1,002	1,002	1,002	1,002	1,011	1,023	1,036	1,060	1,157	1,226	1,259	1,238	1,633	631	1,318
38	343.5 Tools, Shop & Garage Equipment	43,421	43,421	43,421	43,421	43,591	43,849	44,110	44,591	46,556	47,968	48,633	48,212	56,231	12,810	49,826
39	344.5 Laboratory Equipment	6,872	6,872	6,872	6,872	6,992	7,176	7,361	7,702	9,097	10,099	10,571	10,271	15,962	9,090	11,417
40	345.5 Power Operated Equipment	45,744	45,744	45,744	45,562	45,603	45,831	46,061	46,484	47,728	48,972	49,557	49,186	55,749	10,004	50,746
41	346.5 Communication Equipment	17,601	17,601	17,802	17,790	17,885	18,039	18,195	18,482	19,624	20,466	20,863	20,611	25,364	7,562	21,583
42	347.5 Miscellaneous Equipment	7,364	7,364	7,364	7,364	7,444	7,566	7,689	7,916	8,843	9,509	9,823	9,624	13,409	6,044	10,386
43	348.5 Other Tangible Plant	372	372	372	372	372	372	372	372	372	372	372	372	372	0	372
44	**INTANGIBLE PLANT**	3,759	3,759	3,759	3,759	3,759	3,759	3,759	3,759	3,759	3,759	3,759	3,759	3,759	0	3,759
45	**SUPPLY & PUMPING**	11,923,952	11,923,952	11,957,075	11,957,075	11,978,885	11,978,885	11,987,873	12,013,511	12,013,511	12,054,097	12,055,742	11,899,913	16,443,318	4,519,366	14,183,635
46	**WATER TREATMENT PLANT**	14,714,178	14,714,178	14,852,669	14,979,051	14,989,259	14,989,259	16,340,819	16,505,946	16,505,946	16,519,290	16,530,111	16,472,764	16,642,571	1,928,393	15,678,374
47	**TRANSMISSION & DISTRIBUTION**	7,914,065	7,914,065	7,914,065	7,914,065	7,914,065	7,914,065	7,916,794	8,183,514	8,183,514	8,183,514	8,193,093	8,186,196	8,805,641	891,576	8,359,852
48	**GENERAL PLANT**	678,380	678,380	678,384	674,674	675,078	679,055	683,076	690,477	710,832	732,563	742,801	736,308	849,596	171,216	763,990
49	**TOTAL PLANT IN SERVICE**	35,234,334	35,234,334	35,405,951	35,526,624	35,561,046	35,565,024	36,932,321	37,397,208	37,417,563	37,493,223	37,525,507	37,296,640	42,744,885	7,510,551	38,999,610
50	**LAND & LAND RIGHTS**	368,545	368,545	368,626	368,626	368,626	368,626	368,626	368,626	368,626	368,626	368,626	368,626	4,768,626	4,400,081	2,568,586
51	**TOTAL PIS LESS LAND**	34,865,789	34,865,789	35,037,325	35,159,998	35,192,420	35,196,398	36,563,695	37,028,582	37,048,937	37,124,597	37,156,881	36,930,314	37,976,259	3,110,470	36,421,024

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1994
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Collier / Marco Island
Docket No : 950495-WS
Schedule Year Ended 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year net additions for PIS by account for each month of the test year and the average

FPSC
Schedule A-5 (W)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Net Additions	(15) Average Balance 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	81	0	0	0	0	0	0	0	0	0	4,400,000	4,400,081	2,200,041
7	304.2 Structures & Improvements	0	1,083	0	0	0	0	0	0	0	0	0	5,567	6,650	3,325
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	5,288	0	0	0	0	0	0	0	0	0	0	5,288	2,644
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	16,454	0	0	0	8,988	0	0	0	0	(120,269)	120,864	26,037	13,019
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	10,217	0	21,810	0	0	25,638	0	40,585	1,645	6,759	0	6,759	3,379
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	(42,318)	16,974	74,551	37,275
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	28,677	0	2,619	0	13,001	89,389	0	0	0	(85,051)	0	48,635	24,318
19	320.3 Water Treatment Equipment	0	95,897	126,392	7,590	0	1,338,559	75,738	0	13,344	10,822	27,793	169,807	1,865,841	932,920
20	321.3 Permeators	0	13,917	0	0	0	0	0	0	0	0	0	0	13,917	6,958
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	264,749	0	0	0	2,465	267,215	133,607	
26	331.4 Transmission & Distribution	0	0	0	0	0	0	1,971	0	0	9,579	0	11,550	5,775	
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	(55,490)	362,363	306,873	153,436
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	48,593	254,617	303,210	151,605
29	335.4 Hydrants	0	0	0	0	0	2,729	0	0	0	0	0	0	2,729	1,364
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	(0)	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)	0
33	304.5 Structures & Improvements	0	0	(27)	156	263	266	489	1,928	1,437	677	(429)	8,088	12,849	6,424
34	340.5 Office Furniture & Equipment	0	0	(20)	146	242	244	450	1,784	1,321	622	(395)	7,446	11,841	5,920
35	340.51 Computer Equipment	0	2	(350)	1,010	1,859	1,879	3,458	13,197	10,154	4,794	(3,034)	56,710	89,668	44,834
36	341.5 Transportation Equipment	0	0	(3,118)	(1,423)	656	663	1,223	(3,323)	3,583	1,688	(1,071)	11,842	10,717	5,359
37	342.5 Stores Equipment	0	0	0	8	13	13	24	97	70	33	(21)	395	631	315
38	343.5 Tools, Shop & Garage Equipment	0	0	0	169	258	261	481	1,965	1,412	665	(422)	8,019	12,810	6,405
39	344.5 Laboratory Equipment	0	0	0	125	193	195	361	1,394	1,002	472	(299)	5,690	9,090	4,545
40	345.5 Power Operated Equipment	0	0	(162)	41	229	230	423	1,244	1,243	586	(371)	6,563	10,004	5,002
41	346.5 Communication Equipment	0	0	(11)	94	154	156	287	1,142	842	397	(252)	4,753	7,562	3,781
42	347.5 Miscellaneous Equipment	0	0	0	80	122	123	227	927	666	314	(199)	3,784	6,044	3,022
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	33,123	0	21,810	0	8,988	25,638	0	40,585	1,645	(155,829)	4,543,405	4,519,366	2,259,683
46	**WATER TREATMENT PLANT**	0	138,491	126,392	10,209	0	1,351,559	165,128	0	13,344	10,822	(57,348)	169,807	1,928,393	964,196
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	2,729	266,721	0	0	9,579	(6,897)	619,445	891,575	445,787
48	**GENERAL PLANT**	0	3	(3,709)	494	3,977	4,021	7,402	20,355	21,731	10,238	(6,494)	113,289	171,216	85,607
49	**TOTAL NET ADDITIONS**	0	171,617	122,673	32,422	3,977	1,367,297	464,886	20,355	75,660	32,284	(226,567)	5,445,945	7,510,551	3,755,273
50	**LAND & LAND RIGHTS**	0	81	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	4,400,000	4,400,081	2,200,041
51	**TOTAL PIS LESS LAND**	0	171,536	122,673	32,422	3,977	1,367,297	464,886	20,355	75,660	32,284	(226,567)	1,045,945	3,110,470	1,555,232

632

5/29/95 [illegible]

Note: May not [illegible] due to rounding

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1994
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year gross additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Gross Additions	(15) Ave. Gross Additions 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	81	0	0	0	0	0	0	0	0	0	4,400,000	4,400,081	2,200,041
7	304.2 Structures & Improvements	0	1,083	0	0	0	0	0	0	0	0	0	5,567	6,650	3,325
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	5,288	0	0	0	0	0	0	0	0	0	0	5,288	2,644
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	16,454	0	0	0	8,988	0	0	0	0	(120,269)	120,864	26,037	13,019
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	6,759	0	6,759	3,379
14	311.2 Pumping Equipment	0	10,217	0	21,810	0	0	25,638	0	40,585	1,645	(42,318)	16,974	74,551	37,275
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	28,677	0	2,619	0	13,001	89,389	0	0	0	(85,051)	0	48,635	24,318
19	320.3 Water Treatment Equipment	0	95,897	126,382	7,590	0	1,338,559	75,738	0	13,344	10,822	27,703	169,807	1,865,841	932,920
20	321.3 Permeators	0	13,917	0	0	0	0	0	0	0	0	0	0	13,917	6,958
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	2,465	267,215	133,607
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	264,749	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	1,971	0	0	9,579	0	0	11,550	5,775
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	(55,490)	362,363	306,873	153,436
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	48,593	254,617	303,210	151,605
29	335.4 Hydrants	0	0	0	0	0	2,729	0	0	0	0	0	0	2,729	1,364
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	(0)	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)	0
33	304.5 Structures & Improvements	0	0	0	172	253	256	489	2,000	1,437	877	(429)	8,161	13,037	6,518
34	340.5 Office Furniture & Equipment	0	0	0	159	242	244	450	1,838	1,321	622	(395)	7,501	11,982	5,991
35	340.51 Computer Equipment	0	2	0	1,219	1,859	1,879	3,458	14,130	10,154	4,784	(3,034)	57,666	92,116	46,058
36	341.5 Transportation Equipment	0	1	0	430	656	663	1,220	4,986	3,583	1,688	(1,071)	20,349	32,506	16,253
37	342.5 Stores Equipment	0	0	0	8	13	13	24	97	70	33	(21)	395	631	315
38	343.5 Tools, Shop & Garage Equipment	0	0	0	169	258	261	481	1,965	1,412	665	(422)	8,019	12,810	6,405
39	344.5 Laboratory Equipment	0	0	0	120	183	185	341	1,394	1,002	472	(299)	5,690	9,090	4,545
40	345.5 Power Operated Equipment	0	0	0	149	228	231	423	1,730	1,243	586	(371)	7,060	11,278	5,639
41	346.5 Communication Equipment	0	0	0	101	154	156	287	1,172	842	397	(252)	4,783	7,641	3,820
42	347.5 Miscellaneous Equipment	0	0	0	80	122	123	227	927	666	314	(199)	3,784	6,044	3,022
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	33,123	0	21,810	0	8,988	25,638	0	40,585	1,645	(155,829)	4,543,405	4,519,366	2,259,683
46	**WATER TREATMENT PLANT**	0	138,491	126,382	10,209	0	1,351,559	165,128	0	13,344	10,822	(57,348)	169,807	1,928,393	964,196
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	2,729	266,721	0	0	9,579	(6,897)	619,445	891,576	445,787
48	**GENERAL PLANT**	0	3	0	2,608	3,977	4,021	7,400	30,240	21,731	10,238	(6,494)	123,408	197,134	98,566
49	**TOTAL GROSS ADDITIONS**	0	171,617	126,382	34,627	3,977	1,367,297	464,886	30,240	75,660	32,264	(226,567)	5,456,065	7,536,469	3,768,232
50	**LAND & LAND RIGHTS**	0	81	0	(0)	(0)	(0)	(0)	(3)	(0)	(0)	0	4,400,000	4,400,081	2,200,041
51	**TOTAL PIS LESS LAND**	0	171,536	126,382	34,627	3,977	1,367,297	464,886	30,240	75,660	32,264	(226,567)	1,056,065	3,136,387	1,568,191

Note: May not cross foot due to rounding

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1994
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule A-5 (X)
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) 1994 Total Retirements	(15) Average Retirements 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	27	16	0	0	0	72	0	0	0	73	188	94
34	340.5 Office Furniture & Equipment	0	0	26	12	0	0	0	54	0	0	0	55	142	71
35	340.51 Computer Equipment	0	0	350	209	0	0	0	334	0	0	0	956	2,449	1,224
36	341.5 Transportation Equipment	0	0	2,118	1,863	0	0	0	8,309	0	0	0	8,507	21,788	10,894
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	192	109	0	0	0	486	0	0	0	487	1,274	637
41	346.5 Communication Equipment	0	0	11	7	0	0	0	30	0	0	0	31	78	39
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	3,709	2,205	0	0	0	9,884	0	0	0	10,120	25,917	12,959
49	**TOTAL RETIREMENTS**	0	0	3,709	2,205	0	0	0	9,884	0	0	0	10,120	25,917	12,959
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	0	3,709	2,205	0	0	0	9,884	0	0	0	10,120	25,917	12,959

Note: May not due to rounding

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1994
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year adjustments for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 6 of 7
Preparer: Kimball

Line No	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Total Adjustments	(15) Ave. Utility Adjustments 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1994
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the average balance for plant in service and the non-used and useful percentage and amount.

FPSC
Schedule: A-5 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(W)

Line No.	Account No. and Name	(2) Ave. Adjusted Utility Balance A-5 (W)(1 of 7)	(3) 1994 NON-USED & USEFUL Percentage F-Schedules	(4) 1994 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	0	0.00%	0
3	302.1 Franchises	3,759	0.00%	0
4	339.1 Other Plant & Miscellaneous	0	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	2,550,139	0.00%	0
7	304.2 Structures & Improvements	759,703	0.00%	0
8	305.2 Collecting & Impounding reservoirs	186,257	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	623,476	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	264,911	0.00%	0
12	309.2 Supply Mains	5,737,682	0.00%	0
13	310.2 Power Generation Equipment	292,956	0.00%	0
14	311.2 Pumping Equipment	3,768,509	0.00%	0
15	339.2 Other Plant & Miscellaneous	0	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	0	0.00%	0
18	304.3 Structures & Improvements	3,212,838	0.00%	0
19	320.3 Water Treatment Equipment	10,942,408	0.00%	0
20	321.3 Permeators	1,523,128	0.00%	0
21	339.3 Other Plant & Miscellaneous	0	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	0	0.00%	0
25	330.4 Distribution Reservoirs	1,773,089	0.00%	0
26	331.4 Transmission & Distribution	3,663,491	0.00%	0
27	333.4 Services	1,648,356	0.00%	0
28	334.4 Meters & Meter Installation	1,104,772	0.00%	0
29	335.4 Hydrants	170,142	0.00%	0
30	339.4 Other Plant & Miscellaneous	0	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	18,447	0.00%	0
33	304.5 Structures & Improvements	158,036	0.00%	0
34	340.5 Office Furniture & Equipment	94,421	0.00%	0
35	340.51 Computer Equipment	202,375	0.00%	0
36	341.5 Transportation Equipment	145,063	0.00%	0
37	342.5 Stores Equipment	1,318	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	49,826	0.00%	0
39	344.5 Laboratory Equipment	11,417	0.00%	0
40	345.5 Power Operated Equipment	50,746	0.00%	0
41	346.5 Communication Equipment	21,583	0.00%	0
42	347.5 Miscellaneous Equipment	10,386	0.00%	0
43	348.5 Other Tangible Plant	372	0.00%	0
44	**INTANGIBLE PLANT**	3,759	0.00%	0
45	**SUPPLY & PUMPING**	14,183,635	0.00%	0
46	**WATER TREATMENT PLANT**	15,678,374	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	8,359,852	0.00%	0
48	**GENERAL PLANT**	763,990	0.00%	0
49	**TOTAL PLANT IN SERVICE**	38,989,610	0.00%	0
50	**LAND & LAND RIGHTS**	2,568,586	0.00%	0
51	**TOTAL PIS LESS LAND**	36,421,024	0.00%	0

5/28/95 3:01 PM A05W7.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NON-USED AND USEFUL PLANT - 1994
SUMMARY

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a summary of the items included in Non-Used and Useful Plant. Submit additional supporting schedules if necessary.

FPSC
Schedule: A-7 (W)
Page 1 of 1
Preparer: Kimball
Recap schedules: A-1(W)

(1)		(2)	(3)	(4)	
		AVERAGE 1994 - NON-USED & USEFUL			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Plant in Service	0	0	0	A-5 (W)
2	Land	0	0	0	A-5 (W)
3	*Accumulated Depreciation*	0	0	0	A-9 (W)
4	CIAC	0	0	0	A-12 (W)
5	Accumulated Amort. of CIAC	0	0	0	A-14 (W)
6	Advances for Construction	0	0	0	A-16 (W)
7	Other	0	0	0	A-20 (W)
8	**TOTAL WATER NON-USED & USEFUL**	0	0	0	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
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 last year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-8 (W)
Page 1 of 2
Preparer: Kimball

Line No	(1) Description	(2) Water In Service Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	12/31/85 Balance	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	12/31/86 Balance	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	12/31/87 Balance	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	12/31/88 Balance	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	12/31/89 Balance	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	12/31/90 Balance	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books

Note: May not cross foot due to rounding

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-8 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water 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**	5,395,819
10	Utility Adjustment to ordered balance (1)	(407,053)
11	1992 Additions	1,018,742
12	1992 Retirements	7,627
13	1992 Adjustments	0
14	1992 Net Additions	1,011,115
15	**12/31/92 Balance**	5,999,881
16		
17		
18	1993 Additions	1,544,836
19	1993 Retirements	63,440
20	1993 Adjustments — General Plant Allocation True-up	26,975
21	1993 Net Additions	1,508,371
22	**12/31/93 Balance**	7,508,252
23		
24		
25	1994 Additions	1,633,937
26	1994 Retirements	25,917
27	1994 Adjustments	0
28	1994 Net Additions	1,608,020
29	**12/31/94 Balance**	9,116,271
30		
31		
32	1995 Additions	
33	1995 Retirements	
34	1995 Adjustments	
35	1995 Net Additions	
36	**12/31/95 Balance**	
37		
38		
39	1996 Additions	
40	1996 Retirements	
41	1996 Adjustments	
42	1996 Net Additions	
43	**12/31/96 Balance**	

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1994
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation by account for the the prior year and the test year.

FPSC
Schedule: A-9 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

Line No	(1) Account No. and Name	(2) 1994 ACCUMULATED DEPRECIATION Balance Per Books 12/31/93	(3) Net Additions	(4) Balance Per Books 12/31/94	(5) Utility Adjustments	(6) Adjusted Balance 12/31/94	(7) 1994 AVERAGE BALANCE Balance Per Books	(8) Utility Adjustments	(9) Adjusted Utility Balance
1	**INTANGIBLE PLANT**								
2	301.1 Organization	0	0	0	0	0	0	0	0
3	302.1 Franchises	1,370	94	1,464	0	1,464	1,417	0	1,417
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**								
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	125,608	23,019	148,627	0	148,627	137,118	0	137,118
8	305.2 Collecting & Impounding reservoirs	40,488	3,725	44,213	0	44,213	42,351	0	42,351
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	36,348	20,762	57,110	0	57,110	46,729	0	46,729
11	308.2 Infiltration Galleries & Tunnels	40,767	6,623	47,390	0	47,390	44,079	0	44,079
12	309.2 Supply Mains	610,772	164,098	774,870	0	774,870	692,821	0	692,821
13	310.2 Power Generation Equipment	31,370	14,648	46,018	0	46,018	38,694	0	38,694
14	311.2 Pumping Equipment	1,198,433	188,425	1,386,858	0	1,386,858	1,292,646	0	1,292,646
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**								
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	538,442	97,349	635,791	0	635,791	587,117	0	587,117
19	320.3 Water Treatment Equipment	1,756,673	497,880	2,254,553	0	2,254,553	2,005,613	0	2,005,613
20	321.3 Permeators	509,949	304,626	814,575	0	814,575	662,262	0	662,262
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**								
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	376,764	47,873	424,637	0	424,637	400,701	0	400,701
26	331.4 Transmission & Distribution	1,055,761	85,359	1,141,120	0	1,141,120	1,098,441	0	1,098,441
27	333.4 Services	332,873	41,209	374,082	0	374,082	353,478	0	353,478
28	334.4 Meters & Meter Installation	482,504	55,239	537,743	0	537,743	510,124	0	510,124
29	335.4 Hydrants	47,865	3,777	51,642	0	51,642	49,754	0	49,754
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**								
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	33,544	3,763	37,307	0	37,307	35,426	0	35,426
34	340.5 Office Furniture & Equipment	38,939	6,156	45,095	0	45,095	42,017	0	42,017
35	340.51 Computer Equipment	51,055	31,288	82,343	0	82,343	66,699	0	66,699
36	341.5 Transportation Equipment	96,908	2,394	99,302	0	99,302	98,105	0	98,105
37	342.5 Stores Equipment	403	73	476	0	476	439	0	439
38	343.5 Tools, Shop & Garage Equipment	24,791	3,114	27,905	0	27,905	26,348	0	26,348
39	344.5 Laboratory Equipment	3,272	762	4,034	0	4,034	3,653	0	3,653
40	345.5 Power Operated Equipment	51,040	2,953	53,994	0	53,994	52,517	0	52,517
41	346.5 Communication Equipment	10,467	2,080	12,547	0	12,547	11,507	0	11,507
42	347.5 Miscellaneous Equipment	1,237	693	1,930	0	1,930	1,584	0	1,584
43	348.5 Other Tangible Plant	10,608	37	10,645	0	10,645	10,626	0	10,626
44	**INTANGIBLE PLANT**	1,370	94	1,464	0	1,464	1,417	0	1,417
45	**SUPPLY & PUMPING**	2,083,786	421,300	2,505,086	0	2,505,086	2,294,438	0	2,294,438
46	**WATER TREATMENT PLANT**	2,805,064	899,855	3,704,919	0	3,704,919	3,254,992	0	3,254,992
47	**TRANSMISSION & DISTRIBUTION**	2,295,767	233,457	2,529,224	0	2,529,224	2,412,498	0	2,412,498
48	**GENERAL PLANT**	322,265	53,314	375,578	0	375,578	348,921	0	348,921
49	**TOTAL ACCUMULATED DEPRECIATION**	7,508,252	1,608,020	9,116,271	0	9,116,271	8,312,266	0	8,312,266

5/28/95 3:03 PM A09W1.XLS

Note: May not cross foot due to rounding

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1994
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide month ending balances for Accumulated Depreciation by account for each month of the test year, the ending balance from the prior year and the test year average balance.

FPSC
Schedule: A-9 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/93	(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 12/31/94	(15) Net Additions	(16) Per Books Ave. Bal. 1994
1	**INTANGIBLE PLANT**															
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	1,370	1,378	1,386	1,394	1,402	1,410	1,416	1,424	1,432	1,440	1,448	1,456	1,464	94	1,417
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	125,808	127,526	129,444	131,362	133,280	135,198	137,119	139,037	140,955	142,873	144,791	146,709	148,627	23,019	137,118
8	305.2 Collecting & Impounding reservoirs	40,469	40,796	41,108	41,418	41,728	42,038	42,353	42,663	42,973	43,283	43,593	43,903	44,213	3,725	42,351
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	36,348	38,078	39,808	41,538	43,268	44,998	46,730	48,460	50,190	51,920	53,650	55,380	57,110	20,762	46,729
11	308.2 Infiltration Galleries & Tunnels	40,787	41,319	41,871	42,423	42,975	43,527	44,078	44,630	45,182	45,734	46,286	46,838	47,390	6,623	44,079
12	309.2 Supply Mains	610,772	624,447	638,122	651,797	665,472	679,147	692,820	706,495	720,170	733,845	747,520	761,195	774,870	164,098	692,821
13	310.2 Power Generation Equipment	31,370	32,591	33,812	35,033	36,254	37,475	38,692	39,913	41,134	42,355	43,576	44,797	46,018	14,648	38,894
14	311.2 Pumping Equipment	1,198,433	1,214,135	1,229,837	1,245,539	1,261,241	1,276,943	1,292,646	1,308,348	1,324,050	1,339,752	1,355,454	1,371,156	1,386,858	188,425	1,292,646
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	538,442	546,554	554,666	562,778	570,890	579,002	587,119	595,231	603,343	611,455	619,567	627,679	635,791	97,349	587,117
19	320.3 Water Treatment Equipment	1,756,673	1,796,183	1,839,653	1,881,143	1,922,633	1,964,123	2,005,613	2,047,103	2,088,593	2,130,083	2,171,573	2,213,063	2,254,553	497,880	2,005,613
20	321.3 Permeators	509,949	535,335	560,721	586,107	611,493	636,879	662,259	687,645	713,031	738,417	763,803	789,189	814,575	304,626	662,282
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	376,764	380,753	384,742	388,731	392,720	396,709	400,703	404,692	408,681	412,670	416,659	420,648	424,637	47,873	400,701
26	331.4 Transmission & Distribution	1,055,761	1,062,874	1,069,987	1,077,100	1,084,213	1,091,326	1,098,442	1,105,555	1,112,668	1,119,781	1,126,894	1,134,007	1,141,120	85,359	1,098,441
27	333.4 Services	332,873	336,307	339,741	343,175	346,609	350,043	353,478	356,912	360,346	363,780	367,214	370,648	374,082	41,209	353,478
28	334.4 Meters & Meter Installation	482,504	487,107	491,710	496,313	500,916	505,519	510,125	514,728	519,331	523,934	528,537	533,140	537,743	55,239	510,124
29	335.4 Hydrants	47,865	48,180	48,495	48,810	49,125	49,440	49,752	50,067	50,382	50,697	51,012	51,327	51,642	3,777	49,754
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	33,544	33,873	34,202	34,504	34,817	35,146	35,478	35,807	36,085	36,394	36,723	37,052	37,307	3,763	35,426
34	340.5 Office Furniture & Equipment	38,939	39,464	39,989	40,494	41,007	41,532	42,055	42,580	43,051	43,578	44,101	44,626	45,095	6,156	42,017
35	340.51 Computer Equipment	51,055	53,866	56,677	59,138	61,741	64,552	67,367	70,178	72,955	74,866	77,677	80,488	82,343	31,288	66,809
36	341.5 Transportation Equipment	96,908	96,923	100,938	99,835	99,997	102,012	104,029	106,044	99,750	101,765	103,780	105,795	99,302	2,394	96,105
37	342.5 Stores Equipment	403	409	415	421	427	433	440	446	452	458	464	470	476	73	439
38	343.5 Tools, Shop & Garage Equipment	24,791	25,051	25,311	25,571	25,831	26,091	26,345	26,605	26,865	27,125	27,385	27,645	27,905	3,114	26,348
39	344.5 Laboratory Equipment	3,272	3,336	3,400	3,464	3,528	3,592	3,650	3,714	3,778	3,842	3,906	3,970	4,034	762	3,653
40	345.5 Power Operated Equipment	51,040	51,392	51,744	51,914	52,158	52,510	52,865	53,217	53,083	53,435	53,787	54,139	53,994	2,953	52,517
41	346.5 Communication Equipment	10,467	10,647	10,827	10,996	11,170	11,350	11,529	11,708	11,858	12,038	12,218	12,398	12,547	2,080	11,507
42	347.5 Miscellaneous Equipment	1,237	1,295	1,353	1,411	1,469	1,527	1,582	1,640	1,698	1,756	1,814	1,872	1,930	693	1,584
43	348.5 Other Tangible Plant	10,608	10,611	10,614	10,617	10,620	10,623	10,627	10,630	10,633	10,636	10,639	10,642	10,645	37	10,626
44	**INTANGIBLE PLANT**	1,370	1,378	1,386	1,394	1,402	1,410	1,416	1,424	1,432	1,440	1,448	1,456	1,464	94	1,417
45	**SUPPLY & PUMPING**	2,083,786	2,118,894	2,154,002	2,189,110	2,224,218	2,259,326	2,294,438	2,329,546	2,364,654	2,399,762	2,434,870	2,469,978	2,505,086	421,300	2,294,438
46	**WATER TREATMENT PLANT**	2,805,064	2,880,052	2,955,040	3,030,028	3,105,016	3,180,004	3,254,991	3,329,979	3,404,967	3,479,955	3,554,943	3,629,931	3,704,919	899,855	3,254,992
47	**TRANSMISSION & DISTRIBUTION**	2,295,767	2,315,221	2,334,675	2,354,129	2,373,583	2,393,037	2,412,590	2,431,954	2,451,408	2,470,862	2,490,316	2,509,770	2,529,224	233,457	2,412,496
48	**GENERAL PLANT**	322,265	328,868	335,471	338,384	342,763	349,368	355,964	362,567	359,286	365,889	372,492	379,095	375,578	53,314	348,921
49	**TOTAL WATER ACCUM. DEPR.**	7,508,252	7,644,413	7,780,574	7,913,025	8,046,982	8,183,143	8,319,309	8,455,470	8,581,747	8,717,908	8,854,069	8,990,230	9,116,271	1,608,020	8,312,266

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1994
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year net additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Net Additions	(15) Average Net Additions 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	8	8	8	8	8	8	8	8	8	8	8	8	94	47
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	1,918	1,918	1,918	1,918	1,918	1,921	1,918	1,918	1,918	1,918	1,918	1,918	23,019	11,510
8	305.2 Collecting & Impounding reservoirs	310	310	310	310	310	315	310	310	310	310	310	310	3,725	1,863
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	1,730	1,730	1,730	1,730	1,730	1,732	1,730	1,730	1,730	1,730	1,730	1,730	20,762	10,381
11	308.2 Infiltration Galleries & Tunnels	552	552	552	552	552	551	552	552	552	552	552	552	6,623	3,312
12	309.2 Supply Mains	13,675	13,675	13,675	13,675	13,675	13,673	13,675	13,675	13,675	13,675	13,675	13,675	164,096	82,049
13	310.2 Power Generation Equipment	1,221	1,221	1,221	1,221	1,221	1,217	1,221	1,221	1,221	1,221	1,221	1,221	14,648	7,324
14	311.2 Pumping Equipment	15,702	15,702	15,702	15,702	15,702	15,703	15,702	15,702	15,702	15,702	15,702	15,702	188,425	94,213
15	330.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	8,112	8,112	8,112	8,112	8,112	8,117	8,112	8,112	8,112	8,112	8,112	8,112	97,346	48,675
19	320.3 Water Treatment Equipment	41,490	41,490	41,490	41,490	41,490	41,490	41,490	41,490	41,490	41,490	41,490	41,490	497,880	248,940
20	321.3 Permeators	25,386	25,386	25,386	25,386	25,386	25,380	25,386	25,386	25,386	25,386	25,386	25,386	304,626	152,313
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	3,989	3,989	3,989	3,989	3,989	3,994	3,989	3,989	3,989	3,989	3,989	3,989	47,873	23,937
26	331.4 Transmission & Distribution	7,113	7,113	7,113	7,113	7,113	7,116	7,113	7,113	7,113	7,113	7,113	7,113	85,359	42,680
27	333.4 Services	3,434	3,434	3,434	3,434	3,434	3,435	3,434	3,434	3,434	3,434	3,434	3,434	41,209	20,605
28	334.4 Meters & Meter Installation	4,603	4,603	4,603	4,603	4,603	4,606	4,603	4,603	4,603	4,603	4,603	4,603	55,239	27,620
29	335.4 Hydrants	315	315	315	315	315	312	315	315	315	315	315	315	3,777	1,889
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	-	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	329	329	302	313	329	332	329	257	329	329	329	258	3,763	1,881
34	340.5 Office Furniture & Equipment	525	525	505	513	525	523	525	471	525	525	525	470	6,156	3,078
35	340.51 Computer Equipment	2,811	2,811	2,461	2,603	2,811	2,815	2,811	1,677	2,811	2,811	2,811	1,855	31,288	15,644
36	341.5 Transportation Equipment	2,015	2,015	(1,100)	162	2,015	2,017	2,015	(6,294)	2,015	2,015	2,015	(6,492)	2,394	1,197
37	342.5 Stores Equipment	6	6	6	6	6	7	6	6	6	6	6	6	73	37
38	343.5 Tools, Shop & Garage Equipment	260	260	260	260	260	254	260	260	260	260	260	260	3,114	1,557
39	344.5 Laboratory Equipment	64	64	64	64	64	56	64	64	64	64	64	64	762	381
40	345.5 Power Operated Equipment	352	352	176	244	352	355	352	(134)	352	352	352	(145)	2,953	1,477
41	346.5 Communication Equipment	180	180	169	173	180	178	180	150	180	180	180	140	2,080	1,040
42	347.5 Miscellaneous Equipment	58	58	58	58	58	55	58	58	58	58	58	58	693	347
43	348.5 Other Tangible Plant	3	3	3	3	3	4	3	3	3	3	3	3	37	19
44	**INTANGIBLE PLANT**	8	8	8	8	8	8	8	8	8	8	8	8	94	47
45	**SUPPLY & PUMPING**	35,108	35,108	35,108	35,108	35,108	35,112	35,108	35,108	35,108	35,108	35,108	35,108	421,300	210,652
46	**WATER TREATMENT PLANT**	74,988	74,988	74,988	74,988	74,988	74,987	74,988	74,988	74,988	74,988	74,988	74,988	899,855	449,928
47	**TRANSMISSION & DISTRIBUTION**	19,454	19,454	19,454	19,454	19,454	19,463	19,454	19,454	19,454	19,454	19,454	19,454	233,457	116,731
48	**GENERAL PLANT**	6,603	6,603	2,894	4,398	6,603	6,598	6,603	(3,281)	6,603	6,603	6,603	(3,517)	53,314	26,656
49	TOTAL NET ADDITIONS	136,161	136,161	132,452	133,956	136,161	136,166	136,161	125,277	136,161	136,161	136,161	126,041	1,608,020	804,016

642

Note: May not [illegible] due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1994
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year gross additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Gross Additions	(15) Average Gross Add. 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	8	8	8	8	8	6	8	8	8	8	8	8	94	47
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	1,918	1,918	1,918	1,918	1,918	1,921	1,918	1,918	1,918	1,918	1,918	1,918	23,019	11,510
8	305.2 Collecting & Impounding reservoirs	310	310	310	310	310	315	310	310	310	310	310	310	3,725	1,863
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	1,730	1,730	1,730	1,730	1,730	1,732	1,730	1,730	1,730	1,730	1,730	1,730	20,762	10,381
11	308.2 Infiltration Galleries & Tunnels	552	552	552	552	552	551	552	552	552	552	552	552	6,623	3,312
12	309.2 Supply Mains	13,675	13,675	13,675	13,675	13,675	13,673	13,675	13,675	13,675	13,675	13,675	13,675	164,098	82,049
13	310.2 Power Generation Equipment	1,221	1,221	1,221	1,221	1,221	1,217	1,221	1,221	1,221	1,221	1,221	1,221	14,648	7,324
14	311.2 Pumping Equipment	15,702	15,702	15,702	15,702	15,702	15,703	15,702	15,702	15,702	15,702	15,702	15,702	188,425	94,213
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	8,112	8,112	8,112	8,112	8,112	8,117	8,112	8,112	8,112	8,112	8,112	8,112	97,349	48,675
19	320.3 Water Treatment Equipment	41,490	41,490	41,490	41,490	41,490	41,490	41,490	41,490	41,490	41,490	41,490	41,490	497,880	248,940
20	321.3 Permeators	25,386	25,386	25,386	25,386	25,386	25,380	25,386	25,386	25,386	25,386	25,386	25,386	304,626	152,313
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	3,989	3,989	3,989	3,989	3,989	3,994	3,989	3,989	3,989	3,989	3,989	3,989	47,873	23,937
26	331.4 Transmission & Distribution	7,113	7,113	7,113	7,113	7,113	7,116	7,113	7,113	7,113	7,113	7,113	7,113	85,359	42,680
27	333.4 Services	3,434	3,434	3,434	3,434	3,434	3,435	3,434	3,434	3,434	3,434	3,434	3,434	41,206	20,605
28	334.4 Meters & Meter Installation	4,603	4,603	4,603	4,603	4,603	4,606	4,603	4,603	4,603	4,603	4,603	4,603	55,239	27,620
29	335.4 Hydrants	315	315	315	315	315	312	315	315	315	315	315	315	3,777	1,889
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	329	329	329	329	329	332	329	329	329	329	329	329	3,951	1,976
34	340.5 Office Furniture & Equipment	525	525	525	525	525	523	525	525	525	525	525	525	6,298	3,149
35	340.51 Computer Equipment	2,811	2,811	2,811	2,811	2,811	2,815	2,811	2,811	2,811	2,811	2,811	2,811	33,736	16,868
36	341.5 Transportation Equipment	2,015	2,015	2,015	2,015	2,015	2,017	2,015	2,015	2,015	2,015	2,015	2,015	24,182	12,091
37	342.5 Stores Equipment	6	6	6	6	6	7	6	6	6	6	6	6	73	37
38	343.5 Tools, Shop & Garage Equipment	260	260	260	260	260	254	260	260	260	260	260	260	3,114	1,557
39	344.5 Laboratory Equipment	64	64	64	64	64	58	64	64	64	64	64	64	762	381
40	345.5 Power Operated Equipment	352	352	352	352	352	355	352	352	352	352	352	352	4,227	2,114
41	346.5 Communication Equipment	180	180	180	180	180	178	180	180	180	180	180	180	2,158	1,079
42	347.5 Miscellaneous Equipment	58	58	58	58	58	55	58	58	58	58	58	58	693	347
43	348.5 Other Tangible Plant	3	3	3	3	3	4	3	3	3	3	3	3	37	19
44	**INTANGIBLE PLANT**	8	8	8	8	8	6	8	8	8	8	8	8	94	47
45	**SUPPLY & PUMPING**	35,108	35,108	35,108	35,108	35,108	35,112	35,108	35,108	35,108	35,108	35,108	35,108	421,300	210,652
46	**WATER TREATMENT PLANT**	74,988	74,988	74,988	74,988	74,988	74,987	74,988	74,988	74,988	74,988	74,988	74,988	899,855	449,928
47	**TRANSMISSION & DISTRIBUTION**	19,454	19,454	19,454	19,454	19,454	19,463	19,454	19,454	19,454	19,454	19,454	19,454	233,457	116,731
48	**GENERAL PLANT**	6,603	6,603	6,603	6,603	6,603	6,598	6,603	6,603	6,603	6,603	6,603	6,603	79,231	39,618
49	**TOTAL GROSS ADDITIONS**	136,161	136,161	136,161	136,161	136,161	136,166	136,161	136,161	136,161	136,161	136,161	136,161	1,633,937	816,976

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1994
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year retirements for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Total Retirements	(15) Average Retirements 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	27	16	0	0	0	72	0	0	0	73	188	94
34	340.5 Office Furniture & Equipment	0	0	20	12	0	0	0	54	0	0	0	55	142	71
35	340.51 Computer Equipment	0	0	350	208	0	0	0	934	0	0	0	956	2,448	1,224
36	341.5 Transportation Equipment	0	0	3,118	1,853	0	0	0	8,309	0	0	0	8,507	21,788	10,894
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	182	108	0	0	0	468	0	0	0	497	1,274	637
41	346.5 Communication Equipment	0	0	11	7	0	0	0	30	0	0	0	31	78	39
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	3,709	2,205	0	0	0	9,884	0	0	0	10,120	25,917	12,959
49	**TOTAL RETIREMENTS**	0	0	3,709	2,205	0	0	0	9,884	0	0	0	10,120	25,917	12,959

644

Note: May not foot due to rounding

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1994
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year adjustments for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 8 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Total Adjustments	(15) Ave. Utility Adjustments 1994
1	**INTANGIBLE PLANT**														
2	*301.1 Organization*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	*339.2 Other Plant & Miscellaneous*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	*303.5 Land & Land Rights*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	*341.5 Transportation Equipment*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	***INTANGIBLE PLANT***	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1994
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the average balance for accumulated depreciation and the non-used and useful percentage and amount.

FPSC
Schedule: A-9 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-9 (W)(1/7)	(3) 1994 NON-USED & USEFUL Percentage F-Schedules	(4) Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	0	0.00%	0
3	302.1 Franchises	1,417	0.00%	0
4	339.1 Other Plant & Miscellaneous	0	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	0	0.00%	0
7	304.2 Structures & Improvements	137,118	0.00%	0
8	305.2 Collecting & Impounding reservoirs	42,351	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	46,729	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	44,079	0.00%	0
12	309.2 Supply Mains	692,821	0.00%	0
13	310.2 Power Generation Equipment	38,694	0.00%	0
14	311.2 Pumping Equipment	1,292,646	0.00%	0
15	339.2 Other Plant & Miscellaneous	0	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	0	0.00%	0
18	304.3 Structures & Improvements	587,117	0.00%	0
19	320.3 Water Treatment Equipment	2,005,613	0.00%	0
20	321.3 Permeators	662,262	0.00%	0
21	339.3 Other Plant & Miscellaneous	0	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	0	0.00%	0
25	330.4 Distribution Reservoirs	400,701	0.00%	0
26	331.4 Transmission & Distribution	1,098,441	0.00%	0
27	333.4 Services	353,478	0.00%	0
28	334.4 Meters & Meter Installation	510,124	0.00%	0
29	335.4 Hydrants	49,754	0.00%	0
30	339.4 Other Plant & Miscellaneous	0	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	0	0.00%	0
33	304.5 Structures & Improvements	35,426	0.00%	0
34	340.5 Office Furniture & Equipment	42,017	0.00%	0
35	340.51 Computer Equipment	66,699	0.00%	0
36	341.5 Transportation Equipment	98,105	0.00%	0
37	342.5 Stores Equipment	439	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	26,348	0.00%	0
39	344.5 Laboratory Equipment	3,653	0.00%	0
40	345.5 Power Operated Equipment	52,517	0.00%	0
41	346.5 Communication Equipment	11,507	0.00%	0
42	347.5 Miscellaneous Equipment	1,564	0.00%	0
43	348.5 Other Tangible Plant	10,626	0.00%	0
44	**INTANGIBLE PLANT**	1,417	0.00%	0
45	**SUPPLY & PUMPING**	2,234,438	0.00%	0
46	**WATER TREATMENT PLANT**	3,254,992	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	2,412,498	0.00%	0
48	**GENERAL PLANT**	348,921	0.00%	0
49	**TOTAL**	8,312,266	0.00%	0

5/28/95 3:39 PM A09W7.XLS

Note: May not cross foot due to rounding

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-11 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water CIAC 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.

5/26/95 3:40 PM A11W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-11 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water CIAC 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**	4,733,452
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	119,732
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	119,732
15	**12/31/92 Balance**	4,853,184
16		
17		
18	1993 Additions	250,996
19	1993 Retirements	2,502
20	1993 Adjustments	0
21	1993 Net Additions	248,494
22	**12/31/93 Balance**	5,101,678
23		
24		
25	1994 Additions	251,762
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	251,762
29	**12/31/94 Balance**	5,353,440
30		
31		
32	1995 Additions	
33	1995 Retirements	
34	1995 Adjustments	
35	1995 Net Additions	
36	**12/31/95 Balance**	
37		
38		
39	1996 Additions	
40	1996 Retirements	
41	1996 Adjustments	
42	1996 Net Additions	
43	**12/31/96 Balance**	

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1994
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the beginning, ending and average balances of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-12 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1994 CONTRIBUTIONS IN AID OF CONSTRUCTION					1994 AVERAGE BALANCE			1994 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/93	Net Additions	Balance Per Books 12/31/94	Utility Adjustments	Adjusted Balance 12/31/94	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	2,435,001	113,895	2,548,896	0	2,548,896	2,491,948	0	2,491,948	0.00%	0
2	Line/Main Extensions	860,747	82,110	942,857	0	942,857	901,802	0	901,802	0.00%	0
3	Meter Installation Fees	118,623	20,825	139,448	0	139,448	129,036	0	129,036	0.00%	0
4	Contributed Lines	451,783	0	451,783	0	451,783	451,783	0	451,783	0.00%	0
5	Cont. Prpty Other than Lines	244,651	61	244,712	0	244,712	244,681	0	244,681	0.00%	0
6	Service Installation Fees	990,873	34,871	1,025,744	0	1,025,744	1,008,309	0	1,008,309	0.00%	0
7	**TOTAL WATER CIAC**	5,101,678	251,762	5,353,440	0	5,353,440	5,227,559	0	5,227,559	0.00%	0
8	**FPSC MARGIN RESERVE - CIAC**				0	0	0	0	0		

Column:
(10) from Schedule A-5 (page 7 of 7)

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION -1994
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-12 (W)
Page 2 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Balance Per Books 12/31/93	(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 12/31/94	(15) Net Additions	(16) Average Balance 1994
1	Plant Capacity Fees	2,435,001	2,443,269	2,470,129	2,475,554	2,481,882	2,485,498	2,494,916	2,502,588	2,510,724	2,523,563	2,529,891	2,533,055	2,548,896	113,895	2,491,948
2	Line/Main Extensions	860,747	864,662	890,527	895,747	901,837	898,467	904,142	911,537	919,367	927,632	933,722	936,767	942,857	82,110	901,802
3	Meter Installation Fees	118,623	119,333	120,343	121,513	122,793	130,393	131,723	132,863	134,493	136,198	137,468	138,128	139,448	20,825	129,036
4	Contributed Lines	451,783	451,783	451,783	451,783	451,783	451,783	451,783	451,783	451,783	451,783	451,783	451,783	451,783	0	451,783
5	Cont. Prpty Other than Lines	244,651	244,651	244,651	244,651	244,651	244,651	244,651	244,651	244,651	244,651	244,675	244,675	244,712	61	244,681
6	Service Installation Fees	990,873	992,648	995,173	998,123	1,001,323	1,003,023	1,006,623	1,009,423	1,013,523	1,017,594	1,020,769	1,022,419	1,025,744	34,871	1,008,309
7	**TOTAL WATER CIAC**	5,101,678	5,116,346	5,172,606	5,187,371	5,204,269	5,213,745	5,233,838	5,252,845	5,274,541	5,301,421	5,318,308	5,326,827	5,353,440	251,762	5,227,559

650

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1994
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year net additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Additions	(15) Average Net Add. 1994
1	Plant Capacity Fees	8,268	26,860	5,424	6,328	3,616	9,418	7,672	8,136	12,838	6,328	3,164	15,841	113,895	56,947
2	Line/Main Extensions	3,915	25,865	5,220	6,090	(3,350)	5,655	7,395	7,830	8,265	6,090	3,045	6,090	82,110	41,055
3	Meter Installation Fees	710	1,010	1,170	1,280	7,510	1,420	1,140	1,630	1,705	1,270	660	1,320	20,825	10,413
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	24	0	36	61	30
6	Service Installation Fees	1,775	2,525	2,950	3,200	1,700	3,600	2,800	4,100	4,071	3,175	1,650	3,325	34,871	17,436
7	**TOTAL NET ADDITIONS**	14,668	56,260	14,764	16,898	9,476	20,093	19,007	21,696	26,880	16,887	8,519	26,612	251,762	125,881

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1994
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year gross additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Gross Additions	(15) Ave Gross Additions 1994
1	Plant Capacity Fees	8,268	26,860	5,424	6,328	3,616	9,418	7,672	8,136	12,838	6,328	3,164	15,841	113,895	56,947
2	Line/Main Extensions	3,915	25,865	5,220	6,090	(3,350)	5,655	7,395	7,830	8,265	6,090	3,045	6,090	82,110	41,055
3	Meter Installation Fees	710	1,010	1,170	1,280	7,510	1,420	1,140	1,630	1,705	1,270	660	1,320	20,825	10,413
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	24	0	36	61	30
6	Service Installation Fees	1,775	2,525	2,950	3,200	1,700	3,600	2,800	4,100	4,071	3,175	1,650	3,325	34,871	17,436
7	**TOTAL GROSS ADDITIONS**	14,668	56,260	14,764	16,898	9,476	20,093	19,007	21,696	26,880	16,887	8,519	26,612	251,762	125,881

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1994
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year retirements for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1994
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL RETIREMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1994
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year adjustments for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Adjustments	(15) Ave. Utility Adjustments 1994
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	**FPSC Margin Reserve - CIAC**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-13 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water CIAC In Service Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Collier / Marco Island
Docket No. 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-13 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water CIAC 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**	803,198
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	78,666
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	78,666
15	**12/31/92 Balance**	881,864
16		
17		
18	1993 Additions	182,823
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	182,823
22	**12/31/93 Balance**	1,064,687
23		
24		
25	1994 Additions	191,238
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	191,238
29	**12/31/94 Balance**	1,255,925
30		
31		
32	1995 Additions	
33	1995 Retirements	
34	1995 Adjustments	
35	1995 Net Additions	
36	**12/31/95 Balance**	
37		
38		
39	1996 Additions	
40	1996 Retirements	
41	1996 Adjustments	
42	1996 Net Additions	
43	**12/31/96 Balance**	

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1994
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the beginning, ending and average balances of accumulated amortization of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-14 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W),A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1994 ACCUMULATED AMORTIZATION OF CIAC					1994 AVERAGE BALANCE			1994 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/93	Net Additions	Balance Per Books 12/31/94	Utility Adjustments	Adjusted Balance 12/31/94	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	593,770	117,371	711,141	0	711,141	652,456	0	652,456	0.00%	0
2	Line/Main Extensions	70,194	21,012	91,206	0	91,206	80,700	0	80,700	0.00%	0
3	Meter Installation Fees	17,763	6,452	24,215	0	24,215	20,989	0	20,989	0.00%	0
4	Contributed Lines	51,989	10,527	62,516	0	62,516	57,253	0	57,253	0.00%	0
5	Cont. Prpty Other than Lines	28,830	10,668	39,498	0	39,498	34,164	0	34,164	0.00%	0
6	Service Installation Fees	302,142	25,208	327,350	0	327,350	314,746	0	314,746	0.00%	0
7	**TOTAL ACCUM. AMORT. WATER CIAC**	1,064,688	191,238	1,255,926	0	1,255,926	1,160,308	0	1,160,308	0.00%	0

Column:
(10) from Schedule A-9 (page 7 of 7)

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1994
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the accumulated amortization of CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance

FPSC
Schedule: A-14 (W)
Page 2 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Balance Per Books 12/31/93	(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 12/31/94	(15) Net Additions	(16) Ave. Utility Balance 1994
1	Plant Capacity Fees	593,770	603,551	613,332	623,113	632,894	642,675	652,455	662,236	672,017	681,799	691,579	701,360	711,141	117,371	652,456
2	Line/Main Extensions	70,194	71,945	73,696	75,447	77,198	78,949	80,700	82,451	84,202	85,953	87,704	89,455	91,206	21,012	80,700
3	Meter Installation Fees	17,763	18,301	18,839	19,377	19,915	20,453	20,987	21,525	22,063	22,601	23,139	23,677	24,215	6,452	20,989
4	Contributed Lines	51,989	52,866	53,743	54,620	55,497	56,374	57,254	58,131	59,008	59,885	60,762	61,639	62,516	10,527	57,253
5	Cont. Prpty Other than Lines	28,830	29,719	30,608	31,497	32,386	33,275	34,164	35,053	35,942	36,831	37,720	38,609	39,498	10,668	34,164
6	Service Installation Fees	302,142	304,243	306,344	308,445	310,546	312,647	314,744	316,845	318,946	321,047	323,148	325,249	327,350	25,208	314,746
7	TOTAL ACC. AMORT. CIAC	1,064,688	1,080,625	1,096,562	1,112,499	1,128,436	1,144,373	1,160,304	1,176,241	1,192,178	1,208,115	1,224,052	1,239,989	1,255,926	191,238	1,160,306

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1994
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year net additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Net Additions	(15) Average Net Add. 1994
1	Plant Capacity Fees	9,781	9,781	9,781	9,781	9,781	9,780	9,781	9,781	9,781	9,781	9,781	9,781	117,371	58,686
2	Line/Main Extensions	1,751	1,751	1,751	1,751	1,751	1,751	1,751	1,751	1,751	1,751	1,751	1,751	21,012	10,506
3	Meter Installation Fees	538	538	538	538	538	534	538	538	538	538	538	538	6,452	3,226
4	Contributed Lines	877	877	877	877	877	880	877	877	877	877	877	877	10,527	5,264
5	Cont. Prpty Other than Lines	889	889	889	889	889	889	889	889	889	889	889	889	10,668	5,334
6	Service Installation Fees	2,101	2,101	2,101	2,101	2,101	2,097	2,101	2,101	2,101	2,101	2,101	2,101	25,208	12,604
7	**TOTAL NET ADDITIONS**	15,937	15,937	15,937	15,937	15,937	15,931	15,937	15,937	15,937	15,937	15,937	15,937	191,238	95,620

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Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1994
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year gross additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Gross Additions	(15) Average Gross Add. 1994
1	Plant Capacity Fees	9,781	9,781	9,781	9,781	9,781	9,780	9,781	9,781	9,781	9,781	9,781	9,781	117,371	58,686
2	Line/Main Extensions	1,751	1,751	1,751	1,751	1,751	1,751	1,751	1,751	1,751	1,751	1,751	1,751	21,012	10,506
3	Meter Installation Fees	538	538	538	538	538	534	538	538	538	538	538	538	6,452	3,226
4	Contributed Lines	877	877	877	877	877	880	877	877	877	877	877	877	10,527	5,264
5	Cont. Prpty Other than Lines	889	889	889	889	889	889	889	889	889	889	889	889	10,668	5,334
6	Service Installation Fees	2,101	2,101	2,101	2,101	2,101	2,097	2,101	2,101	2,101	2,101	2,101	2,101	25,208	12,604
7	**TOTAL GROSS ADDITIONS**	15,937	15,937	15,937	15,937	15,937	15,931	15,937	15,937	15,937	15,937	15,937	15,937	191,238	95,620

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1994
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year retirements of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1994
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL RETIREMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1994
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year adjustments to accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Adjustments	(15) Ave. Utility Adjustments 1994
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -1994
CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

FPSC
Schedule: A-15 (W), (S)
Page 1 of 2
Preparer: Kimball
Supporting Schedules: D-1 (W), (S)

See Schedule A-15 for 1996.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1994
SUMMARY

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

FPSC
Schedule: A-15 (W),(S)
Page 2 of 2
Preparer: Kimball

See Schedule A-15 for 1996.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-16 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W)
A-7(W)

Line No.	(1) Description	(2) Water Advances For Construction Year-end Balances
1	**12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93**	0
2	Utility Adjustments to Beginning Balance	0
3	**Restated Balance 12/31/91**	0
4	1992 Additions	0
5	1992 Adjustments	0
6	**12/31/92 Balance**	0
7	1993 Additions	0
8	1993 Adjustments	0
9	**12/31/93 Balance**	0
10	1994 Additions	0
11	1994 Adjustments	0
12	**12/31/94 Balance**	0
13	1995 Additions	
14	1995 Adjustments	
15	**12/31/95 Balance**	
16	1996 Additions	
17	1996 Adjustments	
18	**12/31/96 Balance**	

AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

19	Beginning Balance 12/31/93	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 12/31/94	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 WATER WORKING CAPITAL ALLOWANCE CALCULATION - 1994

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O & M expenses multiplied by the working capital percent.

FPSC
Schedule: A-17 (W)
Page 1 of 1
Preparer: Vierima
Recap schedules: A-1(W)

(1)		(2)	(3)	(4)	(5)
		1994 WORKING CAPITAL ALLOWANCE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Total Operation and Maintenance Expenses	2,686,760	0	2,686,760	B-1(W)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	335,845	0	335,845	

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1994

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] 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-18 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/93	(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 12/31/94	(15) Test Year Simple Average Balance
1	Utility Plant in Service	316,648,990	316,550,439	316,502,098	315,677,998	316,178,839	315,659,105	317,355,463	325,607,701	327,711,608	329,410,408	331,285,615	329,835,198	309,070,115	312,859,553
2	Construction in Process	13,210,476	13,185,864	14,581,242	16,786,802	17,604,686	19,633,766	23,844,499	18,025,246	17,319,201	17,062,361	16,797,627	20,770,019	6,947,933	10,079,205
3															
4	**GROSS UTILITY PLANT**	329,859,466	329,736,303	331,083,340	332,464,800	333,783,525	335,292,871	341,199,962	343,632,947	345,030,809	346,472,769	348,083,242	350,605,217	316,018,048	322,938,758
5															
6	Less: Accumulated Deprec.	(71,529,279)	(72,445,554)	(73,361,971)	(74,181,697)	(75,091,916)	(75,969,520)	(76,890,931)	(77,770,280)	(78,426,589)	(79,345,674)	(80,263,254)	(81,196,522)	(73,806,379)	(72,667,829)
7															
8	**NET UTILITY PLANT**	258,330,187	257,290,749	257,721,369	258,283,103	258,691,609	259,323,351	264,309,031	265,862,667	266,604,220	267,127,095	267,819,988	269,408,695	242,211,669	250,270,929
9															
10	Acquisition Adjustment	(488,893)	(488,743)	(488,743)	(488,743)	(488,593)	(492,397)	(492,397)	(492,397)	(492,397)	(492,397)	(492,247)	(492,247)	(1,524,068)	(1,006,491)
11	Accumulated Amortization	18,909	17,965	17,020	16,075	15,130	14,185	13,240	12,295	11,350	10,405	9,461	8,516	209,672	114,291
12															
13	**INVESTMENT IN UTILITY PLANT**	257,860,203	256,819,971	257,249,646	257,810,435	258,218,146	258,845,139	263,829,874	265,382,565	266,123,173	266,645,103	267,337,202	268,924,964	240,897,253	249,378,729
14															
15	Land Held For Resale	481,839	481,839	481,838	481,839	481,839	481,839	481,839	481,839	481,839	481,838	481,790	481,790	481,790	481,815
16	Bonds Receivable	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,235,000
17	Investment in Gas Assets	1,508,140	1,492,759	1,487,426	1,493,850	1,490,917	1,485,062	1,479,524	1,471,350	1,468,619	1,464,966	1,457,937	1,455,881	1,480,589	1,494,365
18															
19	**TOTAL OTHER INVESTMENTS**	4,239,979	4,224,598	4,219,264	4,225,689	4,222,756	4,216,901	4,181,363	4,173,189	4,170,458	4,166,804	4,159,727	4,157,671	4,182,379	4,211,180
20															
21	Cash	2,030,622	(784,300)	(983,438)	731,685	873,936	1,436,966	1,805,171	1,504,532	1,309,263	935,372	1,961,916	157,829	897,997	1,464,310
22	Special Deposits	171,116	248,232	249,617	170,571	173,284	19,691	219,564	218,878	219,415	417,297	419,055	112,253	307,907	239,512
23	Restricted Cash	1,171,434	1,103,870	1,689,665	1,133,411	1,130,612	1,697,376	10,812,697	10,579,907	11,167,834	9,826,039	9,870,989	9,719,746	9,487,936	5,329,685
24	Utility Deposits	98,810	122,243	122,243	133,798	133,798	108,040	109,040	109,040	109,015	109,015	109,016	93,318	88,881	93,846
25	Working Funds	9,122	9,551	11,430	41,271	11,128	10,233	10,967	10,897	8,959	9,129	15,740	14,540	12,633	10,878
26	Temporary Cash Investments	9,182,259	10,370,941	8,850,638	6,696,435	6,555,903	7,218,908	4,530,899	2,549,181	786,317	1,293,653	1,802,986	1,257,749	8,000,000	8,591,130
27															
28	**TOTAL CASH**	12,663,363	11,070,537	9,940,155	8,907,171	8,878,661	10,491,214	17,488,338	14,972,435	13,600,803	12,590,505	14,179,702	11,355,435	18,795,354	15,729,361
29															

5/29/95 3:36 PM A18W1.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1994

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] 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-18 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/93	(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 12/31/94	(15) Test Year Simple Average Balance
33	Customer Accounts Receivable	3,213,090	3,494,057	3,207,320	3,314,006	3,970,870	3,764,683	3,629,114	3,293,921	3,088,193	3,466,653	3,161,762	3,577,165	3,842,823	3,527,957
34	Other Accounts Receivable	388,265	368,433	296,216	278,300	275,750	257,488	239,871	238,061	221,197	222,333	239,137	366,013	329,240	358,753
35	Allowance for Doubtful Accounts	(312,278)	(335,199)	(324,111)	(376,189)	(373,599)	(426,889)	(306,293)	(367,346)	(167,830)	(157,191)	(173,947)	(207,426)	(326,785)	(319,532)
36	Notes Receivable	38,500	38,500	26,000	0	0	0	0	0	0	0	0	0	0	19,250
37	Inventories	554,580	550,280	520,738	578,435	616,185	451,178	477,886	480,833	476,571	443,543	437,535	312,941	351,572	453,076
38	Prepaid Expenses	155,388	142,277	113,093	58,973	39,441	30,555	6,470	(62,854)	(82,368)	(128,246)	(20,507)	(4,335)	80,352	117,870
39	Accrued Interest Receivable	122,777	26,290	124,241	26,000	68,257	82,094	17,923	135,051	180,978	154,674	166,534	192,824	196,029	159,403
40	Unbilled Revenues	4,041,187	4,111,400	4,190,845	3,824,762	3,824,762	3,824,762	3,824,762	3,824,762	3,824,762	3,824,762	3,824,762	3,824,762	3,490,671	3,765,929
41	Misc Current Assets	57,506	63,492	64,407	72,493	83,763	85,199	87,045	90,472	105,543	105,719	107,958	177,804	179,933	118,720
42															
43	TOTAL CURRENT ASSETS	8,259,015	8,459,530	8,218,749	7,776,780	8,505,429	8,069,070	7,976,778	7,632,900	7,647,046	7,932,247	7,743,234	8,239,748	8,143,835	8,201,426
44															
45	Unamortized Debt Issue Cost	2,449,582	2,429,618	2,411,625	2,392,561	2,430,298	2,409,708	2,672,539	2,663,964	2,643,106	2,623,289	2,601,322	2,581,320	2,558,722	2,504,152
46	Extraordinary Abandonment	0	0	0	0	0	0	0	0	0	0	0	0	690,175	345,088
47	Regulatory Assets	1,873,583	1,874,644	2,269,983	2,302,964	2,304,053	2,305,150	2,306,248	2,307,895	2,308,993	2,309,947	2,310,600	2,311,252	2,488,413	2,180,998
48	Preliminary Survey and Investigations	1,739,974	1,568,973	1,577,390	1,645,154	1,657,654	1,665,811	1,745,020	886,569	962,083	979,900	983,595	1,030,965	774,158	1,257,066
49	Temporary Clearing Accounts	10,816	95,903	24,269	232,115	61,475	59,407	54,814	3,396	15,900	22,225	15,692	(44,030)	(7,890)	1,463
50	Clearing Accounts	0	15,617	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	2,344,927	2,323,844	2,343,366	2,300,959	2,417,645	2,432,235	2,456,176	2,482,771	2,466,100	2,298,561	2,256,810	2,192,786	1,963,777	2,154,352
52	Other Deferred Debits	1,954,057	2,124,802	2,095,278	2,100,385	2,149,913	2,249,074	4,800,685	4,754,208	4,779,990	4,862,802	4,823,629	4,889,840	5,707,993	3,831,025
53	Deferred Federal Income Taxes	12,699,029	12,699,029	13,603,994	13,567,089	13,567,089	13,567,089	13,567,089	13,567,089	13,567,089	13,567,089	13,567,089	13,567,089	14,013,106	13,356,068
54	Deferred State Income Taxes	3,390,497	3,390,497	3,695,894	3,695,092	3,695,092	3,695,092	3,695,092	3,695,092	3,695,092	3,695,092	3,695,092	3,695,092	3,719,605	3,555,051
55															
56	TOTAL DEFERRED ASSETS	26,462,465	26,522,927	28,021,799	28,236,319	28,283,219	28,383,566	31,297,663	30,360,984	30,438,353	30,358,905	30,253,829	30,224,334	31,908,059	29,185,263
57															
58	TOTAL ASSETS	309,485,025	307,097,553	307,649,613	306,956,394	308,108,211	310,005,890	324,774,016	322,522,073	321,979,833	321,693,564	323,673,694	322,902,152	303,926,880	306,705,959

Note: May not cross due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1994

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] 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.	EQUITY CAPITAL AND LIABILITIES	Beginning Balance 12/31/93	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Ending Balance 12/31/94	Test Year Simple Average Balance
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
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	4,673,713	5,241,498	5,696,670	5,471,535	5,792,871	5,995,585	6,267,379	6,224,757	6,118,079	5,918,118	5,587,771	5,450,340	5,344,894	5,009,304
4															
5	**TOTAL STOCKHOLDERS EQUITY**	77,506,118	78,073,903	78,529,075	78,303,940	78,625,276	78,827,990	79,099,784	79,057,162	78,950,484	78,750,523	78,420,176	78,282,745	78,177,299	77,841,709
6															
7	Bonds Payable	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	0	0	7,500,000
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	70,220,738	70,219,542	70,217,832	70,056,557	70,039,527	70,037,294	81,977,312	81,975,479	80,972,244	80,947,599	80,943,694	97,462,761	80,814,090	75,517,414
10															
11	**TOTAL LONG TERM DEBT**	109,416,988	109,415,792	109,414,082	109,252,807	109,235,777	109,233,544	121,173,562	121,171,729	120,168,494	120,143,849	120,139,944	121,659,011	105,010,340	107,213,664
12															
13	**TOTAL CAPITALIZATION**	186,923,106	187,489,695	187,943,157	187,556,747	187,861,053	188,061,534	200,273,346	200,228,891	199,118,978	198,894,372	198,560,120	199,941,756	183,187,639	185,055,373
14															
15	Accounts Payable	4,514,298	223,076	923,895	1,672,731	912,065	982,503	1,656,388	799,684	1,253,706	304,633	1,363,796	1,837,935	3,519,486	4,016,893
16	Accounts Payable-Other	507,974	514,063	495,052	546,107	547,613	546,295	581,618	587,716	512,971	535,902	504,520	459,720	451,791	479,884
17	Current Portion of Debt	1,160,000	1,160,000	1,160,000	1,160,000	1,175,000	1,175,000	1,953,943	1,953,943	1,953,943	1,953,943	1,955,570	1,957,207	2,021,538	1,590,770
18	Accounts Payable-Affiliates	882,365	1,257,082	45,860	(287,371)	(131,324)	(11,142)	110,534	140,145	(825,338)	(405,713)	(230,057)	(15,400)	1,734,406	1,308,386
19	Customer Deposits	1,773,755	1,782,646	1,809,402	1,777,911	1,790,942	1,812,292	1,837,236	1,851,111	1,864,998	1,871,473	1,880,107	1,887,130	1,697,673	1,735,714
20	Accrued Taxes Payable	3,426,244	4,842,844	5,888,811	3,896,217	4,516,669	4,877,738	5,344,103	7,188,813	6,224,344	6,360,781	6,509,303	3,525,188	3,255,004	3,340,624
21	Accrued Interest-Debt	1,427,135	899,748	374,873	1,151,064	1,727,244	2,308,175	2,291,738	574,134	1,134,171	1,140,706	1,707,889	1,360,256	1,760,712	1,593,924
22	Other Accrued Interest	55,945	56,982	58,363	59,681	61,571	63,987	62,308	58,766	56,606	55,681	56,409	55,044	50,275	53,110
23	Notes Payable	36,258	35,543	34,837	34,053	33,186	32,454	31,784	31,108	30,426	29,739	29,040	28,440	27,730	31,994
24	Accrued Liabilities	576,384	749,268	745,760	789,140	825,981	917,427	1,072,219	752,015	846,637	976,426	1,176,109	1,401,606	995,475	785,930
25															
26	**TOTAL CURRENT LIABILITIES**	14,360,358	11,521,272	11,536,853	10,799,533	11,458,947	12,704,729	14,941,871	13,937,435	13,052,464	12,823,571	14,952,688	12,497,126	15,514,090	14,937,229
27															

669

5/29/95 3:36 PM A19W1.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1994

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] 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 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 12/31/93	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Ending Balance 12/31/94	Test Year Simple Average Balance
28	Advances For Construction	3,255,918	3,255,918	3,343,963	3,241,182	3,256,725	3,420,295	3,495,361	3,570,419	3,536,609	3,536,609	3,589,843	3,679,138	4,236,230	3,747,074
29	Deferred Revenues	1,132,230	1,054,052	0	422	434	(2,093)	(2,093)	(2,088)	(2,092)	(2,083)	(2,138)	9,387	23,044	577,637
30	Other Deferred Credits	1,464,135	1,532,727	1,481,362	2,257,522	2,259,071	2,281,884	2,335,844	2,452,487	2,591,650	2,685,773	2,795,638	2,768,846	2,334,736	1,899,436
31	Regulatory Liabilities	2,007,826	2,007,826	2,402,746	2,397,122	2,397,122	2,397,122	2,397,122	2,397,122	2,397,122	2,397,122	2,397,122	2,397,122	2,599,125	2,303,376
32	Pension And Benefits Reserves	115,086	(22,711)	13,023	(189,285)	(193,772)	(158,038)	(148,269)	(196,429)	(160,696)	(126,547)	(176,307)	(179,874)	(341,716)	(113,315)
33	Other Accrued Reserves	0	0	0	0	0	0	0	40,000	80,000	120,000	160,000	200,000	0	0
34	Contributions in Aid Construction	109,005,081	109,237,649	109,489,963	109,690,998	109,892,189	110,179,878	110,450,095	110,730,838	110,936,063	111,202,293	111,458,634	111,999,236	98,794,911	103,899,966
35	Accumulated Amortization	(22,342,371)	(22,615,878)	(22,889,385)	(23,162,892)	(23,436,399)	(23,709,906)	(23,983,413)	(24,256,920)	(24,530,427)	(24,803,934)	(25,076,466)	(25,349,976)	(23,786,886)	(23,064,629)
36	Deferred Investment Tax Credit	1,095,418	1,092,277	1,090,997	1,087,856	1,084,716	1,081,576	1,078,436	1,075,296	1,072,156	1,069,015	1,065,875	1,062,735	1,404,513	1,249,966
37	Deferred Taxes-AFUDC	715,075	715,075	712,815	732,416	732,416	732,416	732,417	732,416	732,416	732,416	732,416	732,416	732,191	723,633
38	Deferred Income Taxes	11,753,383	11,829,861	12,524,099	12,544,773	12,795,709	13,016,493	13,203,299	11,812,606	13,155,570	13,164,957	13,216,271	13,144,240	19,227,003	15,490,193
39															
40	TOTAL DEFERRED CREDITS	108,201,561	108,086,596	108,169,603	106,600,114	108,788,211	109,239,627	109,556,799	108,355,747	109,808,391	109,975,821	110,160,886	110,463,270	105,225,151	106,713,357
41															
42	TOTAL CAPITAL AND LIABILITIES	309,485,025	307,097,563	307,649,613	306,956,394	308,106,211	310,005,890	324,774,016	322,522,073	321,979,833	321,693,564	323,673,694	322,902,152	303,926,880	306,705,959

Note: May not cr[illegible]e to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1994
ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the annual balance of Acquisition Adjustments, and the Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedule: A-1 (W),A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)
	ACQUISITION ADJUSTMENTS BALANCE			**ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS**		
Line No.	Description	Amount	Average Balance (1)	Description	Annual Expense & Balance	Average Balance (1)
	04/30/92 Balance Per Docket No. 920655-WS			04/30/92 Balance Per Docket No. 920655-WS	0	
1	Order No. PSC-93-1070-FOF-WS Dated 7/23/93	0		Order No. PSC-93-1070-FOF-WS Dated 7/23/93		
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	0	**12/31/94 BALANCE**	0	0
10				1995 Amortization Expense		
11	12/31/95 BALANCE			12/31/95 BALANCE		
12				1996 Amortization Expense		
13	12/31/96 BALANCE			12/31/96 BALANCE		

Note: (1) Acquisition Adjustment simple average and 13-month average balances are the same as year-end balances for the test period. Year-end balances remain unchanged from those originally ordered. The acquisition adjustment balance is amortized straight-line; therefore, the annual amortization expense remains constant each year.

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION

	(1)	(2)	(3) Supporting Schedules	(4) Recap Schedules
	ACQUISITION ADJUSTMENTS:	1994		
14	Average Balance	0	Above	
15	Composite Non-Used & Useful Plant in Service - %	0.00%	A-5 (W)	
16	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	0	Above	
18	Composite Non-Used & Useful Accumulated Depreciation - %	0.00%	A-9 (W)	
19	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
20	**NET NON-USED AND USEFUL AMOUNT**	0		A-7 (W)

SCHEDULE OF OTHER - WATER - 1994
DEFERRED DEBITS

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [

Explanation: Provide the calculation of average balances for deferred debits for the test year.

Schedule: A-21 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W),

Line No.	(1) Description	(2) TOTAL DEFERRED DEBITS ADDITIONS	(3) TOTAL DEFERRED DEBITS MONTHLY AMORTIZATION	(4) TOTAL DEFERRED DEBITS UNAMORTIZED BALANCE	(5) Recap Schedule
1	**DEFERRED DEBITS**				
3	**12/31/93 Balance**			1,177,170	
4	Jan	23,114	0	1,200,284	
5	Feb	62,129	0	1,262,413	
6	Mar	5,753	0	1,268,166	
7	Apr	16,285	0	1,284,451	
8	May	11,401	0	1,295,852	
9	Jun	6,897	0	1,302,749	
10	Jul	18,474	0	1,321,223	
11	Aug	13,513	0	1,334,736	
12	Sep	15,093	0	1,349,829	
13	Oct	73,791	0	1,423,620	
14	Nov	42,188	0	1,465,808	
15	12/31/94 Balance	0	0	1,465,808	
16					
17	**Total Amortization Expense 12/31/94**		0		B-1 (W)
18	**Average Rate Base Balance 12/31/94**			1,321,489	A-1 (W)

MARCO ISLAND RAW WATER SUPPLY

Accumulated costs of efforts to secure a raw water supply source for Marco Island Customers. Without this effort, inadequate water would be available to meet peak season demands.

Total Amount: $1,465,808
Amortization Period: 60 Months
Monthly Amortization Amount: $24,430
Amortization Start Date: 1/1/96

SCHEDULE OF WATER NET OPERATING INCOME - 1994
PRESENT AND REQUESTED

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)
		1994 PRESENT OPERATING INCOME			1994 REQUESTED OPERATING INCOME				
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase		Requested Income	Requested Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES:**								
2	Water Sales	8,119,640	(368,351)	7,751,289	875,585		8,626,874	11.30%	B-4(W),B-3(W)
3	Other Revenue	24,250	0	24,250	0		24,250		B-4(W)
4	**TOTAL OPERATING REVENUES**	8,143,890	(368,351)	7,775,539	875,585		8,651,124		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	2,686,760	0	2,686,760	0		2,686,760		B-5(W)
7	Depreciation net of CIAC Amort	1,442,699	0	1,442,699	0		1,442,699		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W),A-21(W)
9	Taxes Other Than Income	986,165	(10,039)	976,127	39,401	(A)	1,015,528		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	543,023	(138,219)	404,804	322,558	(B)	727,362		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	5,658,648	(148,258)	5,510,390	361,959		5,872,349		
12	**NET OPERATING INCOME**	2,485,242	(220,093)	2,265,149	513,626		2,778,775		
13	**RATE BASE**	28,210,913	0	28,210,913			28,210,913		A-1(W)
14	**RATE OF RETURN**	8.81%		8.03%			9.85%		D-1(W)

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1994
PRESENT AND REQUIRED

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

Line No.	(1) Description	(2) 1994 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1994 REQUIRED OPERATING INCOME Required Revenue Increase		(6) Required Income	(7) Required Revenue Increase %	(8) Supporting Schedules
1	OPERATING REVENUES:								
2	Water Sales	8,119,640	(368,351)	7,751,289	875,585		8,626,874	11.30%	B-4(W),B-3(W)
3	Other Revenue	24,250	0	24,250	0		24,250		B-4(W)
4	TOTAL OPERATING REVENUES	8,143,890	(368,351)	7,775,539	875,585		8,651,124		
5	OPERATING EXPENSES:								
6	Operation and Maintenance	2,686,760	0	2,686,760	0		2,686,760		B-5(W)
7	Depreciation net of CIAC Amort	1,442,699	0	1,442,699	0		1,442,699		B-13(W)
8	Amortization	0	0	0	0		0		B-16(W), A-21(W)
9	Taxes Other Than Income	986,165	(10,039)	976,127	39,401	(A)	1,015,528		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	543,023	(138,219)	404,804	322,558	(B)	727,362		B-16(W),B-1(W)3/3
11	TOTAL OPERATING EXPENSES	5,658,648	(148,258)	5,510,390	361,959		5,872,349		
12	NET OPERATING INCOME	2,485,242	(220,093)	2,265,149	513,626		2,778,775		
13	RATE BASE	28,210,913	0	28,210,913			28,210,913		A-1(W)
14	RATE OF RETURN	8.81%		8.03%			9.85%		D-1(W)

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1994
REQUIRED AND REQUESTED

Company: SSU / Collier / Marco Island
Docket No.: *950495-WS*
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of required and requested revenue adjustments for the test year.

FPSC
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	11.19%	D-1(W)	
3	*Rate of Return (%)*	9.85%	9.85%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	28,210,913	28,210,913	A-1(W)	
6	Required / Requested Income (L3 x L5)	2,778,775	2,778,775		
7	Adjusted Income Under Present Rates	2,265,149	2,265,149	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	513,626	513,626		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	836,184	836,184		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	875,585	875,585		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	836,184	836,184		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	322,558	322,558		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	39,401	39,401		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	513,626	513,626		B-1(W)1/3,2//3

Notes:

(A) For interim period, the Required Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).
(B) See below calculation of Required Rate of Return for interim 1995.
(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.
(D) Requested Rate of Return is calculated using requested income divided by rate base.

1995 INTERIM REQUIRED RATE OF RETURN CALCULATION

Line No.	Class of Capital	(1) Ratio	(2) Cost Rate	(3) Weighted Cost
21	Long-Term Debt	57.79%	8.97%	5.18%
22	*Customer Deposits*	0.90%	5.92%	0.05%
23	Deferred ITC	0.67%	9.89%	0.07%
24	Short Term Debt	0.00%	0.00%	0.00%
25	Preferred Stock	0.00%	0.00%	0.00%
26	Common Equity	41.44%	11.19%	4.64%
27	Adjustment for Gas	(0.80%)	11.19%	(0.09%)
28	TOTAL	100.00%		9.85%

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1994

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line shown on the net operating income statement.

FPSC
Schedule: B-3(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Water	(3) Supporting Schedule
1	**A. REVENUES:**		B-4(W)
2	1. Difference between Booked & Annualized Revenues.	368,351	
3			
4	2.	0	
5			
6		368,351	
7	**B. OPERATION AND MAINTENANCE EXPENSE:**		B-5(W)
8	1.	0	
9			
10	2.	0	
11			
12	3.	0	
13			
14	4.	0	
15			
16	5.	0	
17			
18	6.	0	
19			
20	7.	0	
21			
22		0	
23	**C. DEPRECIATION NET OF AMORTIZATION OF CIAC:**		B-13(W)
24	1.	0	
25			
26	2.	0	
27			
28		0	
29	**D. AMORTIZATION:**		B-18(W), A-21(W)
30	1.	0	
31			
32	2.	0	
33			
34		0	
35	**E. TAXES OTHER THAN INCOME:**		B-15(W)
36	1. Calculate RAF impact due to difference between booked and annualized revenues.	(16,576)	
37			
38	2. Non Used & Useful Property Tax Add-Back	6,537	
39			
40	3. Non Used and Useful Property Taxes	0	
41			
42		(10,039)	
43	**F. INCOME TAXES:**		B-16(W)
44	1. Calculate income tax impact as a result of the adjustments to per book income components.	(138,219)	
45			
46	2.	0	
47			
48		(138,219)	
49			
50			
51	**TOTAL WATER INCOME ADJUSTMENTS**	220,093	

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING REVENUES - 1994
UNDER PRESENT RATES

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered or measured commercial and provide an explanation.

FPSC
Schedule: B-4(W)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-1(W)
B-3(W)

Line No.	Account No. and Description	1994 Revenues (Present) Per Books	Adjustments	Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0		
3	461.1 Metered - Residential	4,086,610		
4	461.2 Metered - Commercial	996,496		
5	461.3 Metered - Industrial	0		
6	461.4 Metered - Public Authority	0		
7	461.5 Metered - Multi-Family	1,128,811		
8	Subtotal Water Sales	6,211,918	1,539,371	7,751,289
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0		
11	462.2 Private Fire Protection	171,266		
12	464 Other Sales - Public Authorities	0		
13	465 Irrigation Customers	1,519,798		
14	466 Sales for Resale	0		
15	467 Interdepartmental Sales	0		
16	475 Unbilled Revenues	216,657		
17	Subtotal Other Water Sales	1,907,722	(1,907,722)	0
18	**TOTAL WATER SALES**	8,119,640	(368,351)	7,751,289
19	**OTHER WATER REVENUES:**			
20	470 Forfeited Discounts	0		0
21	471 Misc. service Revenues	24,166		24,166
22	472 Rents From Water Property	0		0
23	473 Interdepartmental Rents	0		0
24	474 Other Water Revenues	84		84
25	**TOTAL OTHER WATER REVENUES**	24,250	0	24,250
26	**TOTAL PRESENT WATER OPERATING REVENUES**	8,143,890	(368,351)	7,775,539

Note: Adjustment relates to Annualized Revenues and cannot be broken out by class of service.
An explanation of Adjustments is provided in the "E" Schedules.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
SUMMARY OF TOTAL O & M EXPENSES

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule that summarizes the total direct and allocated O & M expenses for the test year.

FPSC
Schedule: B-5(W)
Page 1 Of 9
Preparer: Kimball
Recap Schedule: B-1(W)

Line No.	(1) Account No. and Name	(2) 1994 TOTAL O & M (.1 - .8) Per Books O & M	(3) Adjustments	(4) Adjusted O & M	(5) 1994 DIRECT O & M (.1 - .6) Per Books O & M	(6) Adjustments	(7) Adjusted O & M	(8) 1994 ALLOCATED CUST ACCTS (.7) Per Books O & M	(9) Adjustments	(10) Adjusted O & M	(11) 1994 ALLOCATED A & G (.8) Per Books O & M	(12) Adjustments	(13) Adjusted O & M
1	601 Salaries & Wages - Employees	679,863	0	679,863	460,669	0	460,669	64,438	0	64,438	154,756	0	154,756
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits (1)	162,963	0	162,963	110,422	0	110,422	15,446	0	15,446	37,095	0	37,095
4	610 Purchased Water	24,730	0	24,730	24,730	0	24,730	0	0	0	0	0	0
5	615 Purchased Power	831,053	0	831,053	828,247	0	828,247	246	0	246	2,560	0	2,560
6	616 Fuel for Power Production	3,975	0	3,975	3,975	0	3,975	0	0	0	0	0	0
7	618 Chemicals	301,393	0	301,393	301,393	0	301,393	0	0	0	0	0	0
8	620 Materials & Supplies	303,003	0	303,003	291,088	0	291,088	3,854	0	3,854	8,061	0	8,061
9	631 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632 Contractual Services - Acct.	6,694	0	6,694	0	0	0	0	0	0	6,694	0	6,694
11	633 Contractual Services - Legal	5,307	0	5,307	0	0	0	0	0	0	5,307	0	5,307
12	634 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	153,397	0	153,397	134,912	0	134,912	0	0	0	18,485	0	18,485
14	641 Rental of Real Building/Real Property	5,780	0	5,780	0	0	0	560	0	560	5,220	0	5,220
15	642 Rental of Equipment	2,170	0	2,170	1,801	0	1,801	13	0	13	355	0	355
16	650 Transportation Expense	29,903	0	29,903	26,384	0	26,384	1,571	0	1,571	1,947	0	1,947
17	656 Insurance - Vehicle	4,394	0	4,394	0	0	0	0	0	0	4,394	0	4,394
18	657 Insurance - General Liability	10,054	0	10,054	0	0	0	0	0	0	10,054	0	10,054
19	658 Insurance - Workman's Comp (2)	12,102	0	12,102	8,200	0	8,200	1,147	0	1,147	2,755	0	2,755
20	659 Insurance - Other	912	0	912	0	0	0	0	0	0	912	0	912
21	660 Advertising Expense	1,084	0	1,084	0	0	0	0	0	0	1,084	0	1,084
22	666 Reg. Comm. Exp. - Rate Case Amort.	41,312	0	41,312	0	0	0	0	0	0	41,312	0	41,312
23	667 Reg. Comm. Exp. - Other	3,563	0	3,563	0	0	0	0	0	0	3,563	0	3,563
24	670 Bad Debt Expense	4,893	0	4,893	0	0	0	4,893	0	4,893	0	0	0
25	675 Miscellaneous Expenses	98,218	0	98,218	42,320	0	42,320	4,595	0	4,595	51,303	0	51,303
26	**TOTAL WATER O & M EXPENSES**	2,686,760	0	2,686,760	2,234,141	0	2,234,141	96,764	0	96,764	355,856	0	355,856

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
TOTAL O & M BY MONTH (6XX.1 - 6XX.8)

Company: SSU / Collier / Marco Island
Docket No.:
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 2 of 9
Preparer: Kimball
Recap Schedule B-1(W)

Line No.	Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL O & M (.1 - .8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.8 Salaries & Wages - Employees	48,178	57,835	42,588	52,773	51,567	56,800	53,510	46,663	55,414	58,853	50,780	104,902	679,863	0	679,863
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8 Employee Pensions & Benefits (1)	11,548	13,863	10,208	12,650	12,360	13,615	12,826	11,185	13,283	14,107	12,172	25,145	162,963	0	162,963
4	610.1-.8 Purchased Water	7,916	7,491	(1,321)	3,410	3,948	6,873	(3,587)	0	0	0	0	0	24,730	0	24,730
5	615.1-.8 Purchased Power	77,008	60,892	82,718	72,955	89,741	79,373	63,046	50,145	55,593	50,519	65,878	83,185	831,053	0	831,053
6	616.1-.8 Fuel for Power Production	0	0	0	0	3,333	(1,255)	0	0	0	0	1,442	455	3,975	0	3,975
7	618.1-.8 Chemicals	22,799	19,639	26,382	26,779	20,112	32,824	20,512	23,252	19,708	27,343	27,110	34,933	301,393	0	301,393
8	620.1-.8 Materials & Supplies	27,372	8,586	13,315	16,410	19,909	23,308	16,600	20,274	30,082	36,793	30,324	80,029	303,003	0	303,003
9	631.1-.8 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.8 Contractual Services - Acct.	512	530	553	519	520	593	585	608	662	586	508	540	6,694	0	6,694
11	633.1-.8 Contractual Services - Legal	406	420	439	411	412	470	463	482	525	449	403	428	5,307	0	5,307
12	634.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8 Contractual Services - Other	13,244	16,002	10,440	16,616	11,036	12,925	7,979	11,901	11,830	6,998	16,659	17,769	153,397	0	153,397
14	641.1-.8 Rental of Real Building/Real Property	437	447	485	449	457	518	505	475	554	490	448	515	5,780	0	5,780
15	642.1-.8 Rental of Equipment	28	103	190	347	149	78	139	174	199	418	41	304	2,170	0	2,170
16	650.1-.8 Transportation Expense	510	1,675	1,770	2,773	4,175	1,972	1,877	2,010	3,055	2,592	2,856	4,836	29,903	0	29,903
17	656.1-.8 Insurance - Vehicle	336	348	363	341	341	389	384	399	434	372	333	354	4,394	0	4,394
18	657.1-.8 Insurance - General Liability	769	795	831	779	780	890	878	914	994	850	763	810	10,054	0	10,054
19	658.1-.8 Insurance - Workman's Comp (2)	858	1,030	758	939	918	1,011	952	831	986	1,047	903	1,868	12,102	0	12,102
20	659.1-.8 Insurance - Other	70	72	75	71	71	81	80	83	90	77	69	74	912	0	912
21	660.1-.8 Advertising Expense	83	86	90	84	84	96	95	98	107	92	82	87	1,084	0	1,084
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	3,159	3,268	3,414	3,201	3,207	3,658	3,608	3,754	4,084	3,494	3,135	3,329	41,312	0	41,312
23	667.1-.8 Reg. Comm. Exp. - Other	272	282	294	276	277	315	311	324	352	301	270	287	3,563	0	3,563
24	670.1-.8 Bad Debt Expense	330	294	465	392	454	488	433	10	333	420	454	822	4,893	0	4,893
25	675.1-.8 Miscellaneous Expenses	7,163	9,657	5,238	6,144	5,808	6,414	8,960	6,536	9,175	19,119	(196)	14,196	96,218	0	96,218
26	**TOTAL WATER O & M EXPENSES**	222,999	203,314	199,296	218,319	229,658	241,436	190,156	180,120	207,460	224,899	214,435	354,669	2,686,763	0	2,686,763

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF OPERATING AND MAINTENANCE EXPENSES - 1994
DIRECT EXPENSES BY MONTH (6XX.1 - 6XX.6)

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
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: S-5(W)
Page 3 Of 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL DIRECT O & M (.1 - .6) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.6 Salaries & Wages - Employees	31,998	41,724	23,671	35,622	33,581	36,675	34,294	32,466	35,733	40,237	33,059	81,609	460,669	0	460,669
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6 Employee Pensions & Benefits (1)	7,670	10,001	5,674	8,539	8,049	8,791	8,220	7,782	8,565	9,645	7,924	19,562	110,422	0	110,422
4	610.1-.6 Purchased Water	7,916	7,491	(1,321)	3,410	3,948	6,873	(3,587)	0	0	0	0	0	24,730	0	24,730
5	615.1-.6 Purchased Power	76,796	60,675	82,483	72,737	89,519	79,122	62,801	49,912	55,323	50,281	65,661	82,937	826,247	0	826,247
6	616.1-.6 Fuel for Power Production	0	0	0	0	3,333	(1,255)	0	0	0	0	1,442	455	3,975	0	3,975
7	618.1-.6 Chemicals	22,799	19,639	26,382	26,779	20,112	32,824	20,512	23,252	19,708	27,343	27,110	34,933	301,393	0	301,393
8	620.1-.6 Materials & Supplies	26,496	7,717	12,282	15,477	18,926	22,210	15,555	19,534	29,023	35,781	29,355	58,732	291,088	0	291,088
9	631.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6 Contractual Services - Other	11,830	14,540	8,913	15,184	9,601	11,288	6,365	10,221	10,003	5,432	15,256	16,279	134,912	0	134,912
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6 Rental of Equipment	0	74	159	318	120	45	107	142	163	387	13	273	1,801	0	1,801
16	650.1-.6 Transportation Expense	255	1,427	1,460	2,496	3,878	1,643	1,568	1,830	2,756	2,293	2,563	4,215	26,384	0	26,384
17	656.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6 Insurance - Workman's Comp (2)	570	743	421	634	598	653	610	578	636	716	566	1,453	8,200	0	8,200
20	659.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6 Miscellaneous Expenses	2,930	5,323	562	1,800	1,400	1,414	4,073	1,865	3,791	14,386	(4,516)	9,292	42,320	0	42,320
26	**TOTAL WATER DIRECT O & M EXPENSES**	189,260	169,354	160,686	182,996	193,065	200,283	150,518	147,582	165,701	186,501	178,456	309,740	2,234,141	0	2,234,141

680

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (6XX.7)

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 4 0f 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.7 Salaries & Wages - Employees	4,345	3,868	6,129	5,158	5,973	6,423	5,702	134	4,382	5,526	5,975	10,821	64,438	0	64,438
2	603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7 Employee Pensions & Benefits (1)	1,042	927	1,469	1,236	1,432	1,540	1,367	32	1,050	1,325	1,432	2,594	15,446	0	15,446
4	610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7 Purchased Power	17	15	23	20	23	24	22	1	17	21	23	41	246	0	246
6	616.7 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7 Materials & Supplies	260	231	367	309	357	384	341	8	262	331	357	647	3,854	0	3,854
9	631.7 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7 Rental of Real Building/Real Property	38	34	53	45	52	56	50	1	38	48	52	94	560	0	560
15	642.7 Rental of Equipment	1	1	1	1	1	1	1	0	1	1	1	2	13	0	13
16	650.7 Transportation Expense	106	94	149	126	146	157	139	3	107	135	146	264	1,571	0	1,571
17	656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7 Insurance - Workman's Comp (2)	77	69	109	92	106	114	101	2	78	98	106	193	1,147	0	1,147
20	659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7 Bad Debt Expense	330	294	465	392	454	488	433	10	333	420	454	822	4,893	0	4,893
25	675.7 Miscellaneous Expenses	310	276	437	368	426	458	407	10	313	394	426	772	4,595	0	4,595
26	**TOTAL WATER ALLOCATED CUST ACCTS EXP.**	6,525	5,809	9,203	7,746	8,969	9,646	8,562	202	6,581	8,298	8,973	16,249	96,764	0	96,764

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
ALLOCATED A & G EXPENSES BY MONTH (6XX.8)

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
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: E-5(W)
Page 5 Of 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED A & G EXPENSE (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.8 Salaries & Wages - Employees	11,835	12,242	12,788	11,993	12,013	13,702	13,514	14,062	15,298	13,090	11,745	12,472	154,756	0	154,756
2	603.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8 Employee Pensions & Benefits (1)	2,837	2,935	3,065	2,875	2,880	3,284	3,239	3,371	3,667	3,138	2,815	2,990	37,095	0	37,095
4	610.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8 Purchased Power	196	203	212	198	199	227	224	233	253	217	194	206	2,560	0	2,560
6	616.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8 Materials & Supplies	616	638	666	625	626	714	704	732	797	682	612	650	8,061	0	8,061
9	631.8 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.8 Contractual Services - Acct.	512	530	553	519	520	593	585	608	662	566	508	540	6,694	0	6,694
11	633.8 Contractual Services - Legal	406	420	439	411	412	470	463	482	525	449	403	426	5,307	0	5,307
12	634.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8 Contractual Services - Other	1,414	1,462	1,527	1,432	1,435	1,637	1,614	1,680	1,827	1,564	1,403	1,490	18,485	0	18,485
14	641.8 Rental of Real Building/Real Property	399	413	431	404	405	462	456	474	516	441	396	421	5,220	0	5,220
15	642.8 Rental of Equipment	27	28	29	28	28	31	31	32	35	30	27	29	355	0	355
16	650.8 Transportation Expense	149	154	161	151	151	172	170	177	192	165	148	157	1,947	0	1,947
17	656.8 Insurance - Vehicle	336	348	363	341	341	389	384	399	434	372	333	354	4,394	0	4,394
18	657.8 Insurance - General Liability	769	795	831	779	780	890	878	914	994	850	763	810	10,054	0	10,054
19	658.8 Insurance - Workman's Comp (2)	211	218	228	213	214	244	241	250	272	233	209	222	2,755	0	2,755
20	659.8 Insurance - Other	70	72	75	71	71	81	80	83	90	77	69	74	912	0	912
21	660.8 Advertising Expense	83	86	90	84	84	96	95	98	107	92	82	87	1,084	0	1,084
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	3,159	3,268	3,414	3,201	3,207	3,658	3,608	3,754	4,084	3,494	3,135	3,329	41,312	(0)	41,312
23	667.8 Reg. Comm. Exp. - Other	272	282	294	276	277	315	311	324	352	301	270	287	3,563	(0)	3,563
24	670.8 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8 Miscellaneous Expenses	3,923	4,058	4,238	3,976	3,982	4,542	4,480	4,662	5,072	4,338	3,894	4,135	51,303	0	51,303
26	**TOTAL WATER ALLOCATED A & G EXPENSES**	27,214	28,151	29,406	27,577	27,624	31,507	31,075	32,336	35,178	30,100	27,007	28,680	355,856	(0)	355,856

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
SUMMARY OF TOTAL UTILITY ADJUSTMENTS TO O & M (6XX.1 - 6XX.8)

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 6 Of 9
Preparer: Kimball
Recap Schedule: B-3(W)

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
						TOTAL UTILITY ADJUSTMENTS TO O&M EXPENSES							
Line No.	Account No. and Name	Per Books O & M	Purchased Raw Water from Marco Island									Net Adjustments	Total Adjusted O & M
1	601.1-.8 Salaries & Wages - Employees	679,863	0	0	0	0	0	0	0	0	0	0	679,863
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8 Employee Pensions & Benefits (1)	162,963	0	0	0	0	0	0	0	0	0	0	162,963
4	610.1-.8 Purchased Water	24,730	0	0	0	0	0	0	0	0	0	0	24,730
5	615.1-.8 Purchased Power	831,053	0	0	0	0	0	0	0	0	0	0	831,053
6	616.1-.8 Fuel for Power Production	3,975	0	0	0	0	0	0	0	0	0	0	3,975
7	618.1-.8 Chemicals	301,393	0	0	0	0	0	0	0	0	0	0	301,393
8	620.1-.8 Materials & Supplies	303,003	0	0	0	0	0	0	0	0	0	0	303,003
9	631.1-.8 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.8 Contractual Services - Acct.	6,694	0	0	0	0	0	0	0	0	0	0	6,694
11	633.1-.8 Contractual Services - Legal	5,307	0	0	0	0	0	0	0	0	0	0	5,307
12	634.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8 Contractual Services - Other	153,397	0	0	0	0	0	0	0	0	0	0	153,397
14	641.1-.8 Rental of Real Building/Real Property	5,780	0	0	0	0	0	0	0	0	0	0	5,780
15	642.1-.8 Rental of Equipment	2,170	0	0	0	0	0	0	0	0	0	0	2,170
16	650.1-.8 Transportation Expense	29,903	0	0	0	0	0	0	0	0	0	0	29,903
17	656.1-.8 Insurance - Vehicle	4,394	0	0	0	0	0	0	0	0	0	0	4,394
18	657.1-.8 Insurance - General Liability	10,054	0	0	0	0	0	0	0	0	0	0	10,054
19	658.1-.8 Insurance - Workman's Comp (2)	12,102	0	0	0	0	0	0	0	0	0	0	12,102
20	659.1-.8 Insurance - Other	912	0	0	0	0	0	0	0	0	0	0	912
21	660.1-.8 Advertising Expense	1,084	0	0	0	0	0	0	0	0	0	0	1,084
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	41,312	0	0	0	0	0	0	0	0	0	0	41,312
23	667.1-.8 Reg. Comm. Exp. - Other	3,563	0	0	0	0	0	0	0	0	0	0	3,563
24	670.1-.8 Bad Debt Expense	4,893	0	0	0	0	0	0	0	0	0	0	4,893
25	675.1-.8 Miscellaneous Expenses	98,218	0	0	0	0	0	0	0	0	0	0	98,218
26	**TOTAL WATER O & M EXPENSES**	2,686,760	0	0	0	0	0	0	0	0	0	0	2,686,760

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (6XX.1 - 6XX.6)

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 7 Of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES							
Line No.	Account No.	and Name	Per Books O & M	Purchased Raw Water from Marco Island									Net Adjustments	Total Adjusted O & M
1	601.1-.6	Salaries & Wages - Employees	460,669	0	0	0	0	0	0	0	0	0	0	460,669
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6	Employee Pensions & Benefits (1)	110,422	0	0	0	0	0	0	0	0	0	0	110,422
4	610.1-.6	Purchased Water	24,730	0	0	0	0	0	0	0	0	0	0	24,730
5	615.1-.6	Purchased Power	828,247	0	0	0	0	0	0	0	0	0	0	828,247
6	616.1-.6	Fuel for Power Production	3,975	0	0	0	0	0	0	0	0	0	0	3,975
7	618.1-.6	Chemicals	301,393	0	0	0	0	0	0	0	0	0	0	301,393
8	620.1-.6	Materials & Supplies	291,088	0	0	0	0	0	0	0	0	0	0	291,088
9	631.1-.6	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6	Contractual Services - Accl.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6	Contractual Services - Other	134,912	0	0	0	0	0	0	0	0	0	0	134,912
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6	Rental of Equipment	1,801	0	0	0	0	0	0	0	0	0	0	1,801
16	650.1-.6	Transportation Expense	26,384	0	0	0	0	0	0	0	0	0	0	26,384
17	656.1-.6	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6	Insurance - Workman's Comp (2)	8,200	0	0	0	0	0	0	0	0	0	0	8,200
20	659.1-.6	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6	Miscellaneous Expenses	42,320	0	0	0	0	0	0	0	0	0	0	42,320
26		TOTAL WATER DIRECT O & M EXPENSES	2,234,141	0	0	0	0	0	0	0	0	0	0	2,234,141

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
UTILITY ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXPENSES (6XX.7)

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 8 Of 9
Preparer: Kimball

(1)			(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				UTILITY ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXPENSES										
Line No.		Account No. and Name	Per Books O & M										Net Adjustments	Total Adjusted O & M
1	601.7	Salaries & Wages - Employees	64,438	0	0	0	0	0	0	0	0	0	0	64,438
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7	Employee Pensions & Benefits (1)	15,446	0	0	0	0	0	0	0	0	0	0	15,446
4	610.7	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7	Purchased Power	246	0	0	0	0	0	0	0	0	0	0	246
6	616.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7	Materials & Supplies	3,854	0	0	0	0	0	0	0	0	0	0	3,854
9	631.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7	Rental of Real Building/Real Property	560	0	0	0	0	0	0	0	0	0	0	560
15	642.7	Rental of Equipment	13	0	0	0	0	0	0	0	0	0	0	13
16	650.7	Transportation Expense	1,571	0	0	0	0	0	0	0	0	0	0	1,571
17	656.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7	Insurance - Workman's Comp (2)	1,147	0	0	0	0	0	0	0	0	0	0	1,147
20	659.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7	Bad Debt Expense	4,893	0	0	0	0	0	0	0	0	0	0	4,893
25	675.7	Miscellaneous Expenses	4,595	0	0	0	0	0	0	0	0	0	0	4,595
26		**TOTAL WATER CUSTOMER ACCOUNT EXPENSES**	96,764	0	0	0	0	0	0	0	0	0	0	96,764

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
UTILITY ADJUSTMENTS TO ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 9 of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				UTILITY ADJUSTMENTS TO ALLOCATED A&G EXPENSES										
Line No.	Account No.	Account No. and Name	Per Books O & M										Net Adjustments	Total Adjusted O & M
1	601.8	Salaries & Wages - Employees	154,756	0	0	0	0	0	0	0	0	0	0	154,756
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits (1)	37,095	0	0	0	0	0	0	0	0	0	0	37,095
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	2,560	0	0	0	0	0	0	0	0	0	0	2,560
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	8,061	0	0	0	0	0	0	0	0	0	0	8,061
9	631.8	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.8	Contractual Services - Acct.	6,694	0	0	0	0	0	0	0	0	0	0	6,694
11	633.8	Contractual Services - Legal	5,307	0	0	0	0	0	0	0	0	0	0	5,307
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	18,485	0	0	0	0	0	0	0	0	0	0	18,485
14	641.8	Rental of Real Building/Real Property	5,220	0	0	0	0	0	0	0	0	0	0	5,220
15	642.8	Rental of Equipment	355	0	0	0	0	0	0	0	0	0	0	355
16	650.8	Transportation Expense	1,947	0	0	0	0	0	0	0	0	0	0	1,947
17	656.8	Insurance - Vehicle	4,394	0	0	0	0	0	0	0	0	0	0	4,394
18	657.8	Insurance - General Liability	10,054	0	0	0	0	0	0	0	0	0	0	10,054
19	658.8	Insurance - Workman's Comp (2)	2,755	0	0	0	0	0	0	0	0	0	0	2,755
20	659.8	Insurance - Other	912	0	0	0	0	0	0	0	0	0	0	912
21	660.8	Advertising Expense	1,084	0	0	0	0	0	0	0	0	0	0	1,084
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	41,312	0	0	0	0	0	0	0	0	0	0	41,312
23	667.8	Reg. Comm. Exp. - Other	3,563	0	0	0	0	0	0	0	0	0	0	3,563
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	51,303	0	0	0	0	0	0	0	0	0	0	51,303
26		TOTAL WATER A & G EXPENSES	355,856	0	0	0	0	0	0	0	0	0	0	355,856

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1994
SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 1 of 5
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 04/30/92	(3) Historic Year Ended 12/31/94	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	(6) ((L30 + 1) X (2)) O & M Expense Guideline 12/31/94	(7) (3 - 6) 1994 Deviation From Guideline Amount	(8) (7 / 6) 1994 Deviation From Guideline %
1	601.1-.8 Salaries & Wages - Employees	621,919	679,863	57,944	9.32%	712,249	(32,386)	(4.55%)
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0.00%
3	604.1-.8 Employee Pensions & Benefits (1)	121,308	162,963	41,655	34.34%	138,927	24,036	17.30%
4	610.1-.8 Purchased Water	50,418	24,730	(25,688)	(50.95%)	57,741	(33,011)	(57.17%)
5	615.1-.8 Purchased Power	846,506	831,053	(15,453)	(1.83%)	969,455	(138,402)	(14.28%)
6	616.1-.8 Fuel for Power Production	0	3,975	3,975	100.00%	0	3,975	100.00%
7	618.1-.8 Chemicals	350,841	301,393	(49,448)	(14.09%)	401,798	(100,405)	(24.99%)
8	620.1-.8 Materials & Supplies	86,047	303,003	216,956	252.14%	98,545	204,458	207.48%
9	631.1-.8 Contractual Services - Eng.	11	0	(11)	(100.00%)	13	(13)	(100.00%)
10	632.1-.8 Contractual Services - Acct.	8,707	6,694	(2,013)	(23.12%)	9,972	(3,278)	(32.87%)
11	633.1-.8 Contractual Services - Legal	4,500	5,307	807	17.93%	5,154	153	2.98%
12	634.1-.8 Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0.00%
13	635.1-.8 Contractual Services - Other	37,807	153,397	115,590	305.74%	43,298	110,098	254.28%
14	641.1-.8 Rental of Real Building/Real Property	2,724	5,780	3,056	112.18%	3,120	2,660	85.27%
15	642.1-.8 Rental of Equipment	1,804	2,170	366	20.27%	2,066	104	5.01%
16	650.1-.8 Transportation Expense	17,661	29,903	12,242	69.31%	20,226	9,676	47.84%
17	656.1-.8 Insurance - Vehicle	6,026	4,394	(1,632)	(27.08%)	6,901	(2,507)	(36.33%)
18	657.1-.8 Insurance - General Liability	7,945	10,054	2,109	26.54%	9,099	955	10.49%
19	658.1-.8 Insurance - Workman's Comp	15,452	12,102	(3,350)	(21.68%)	17,696	(5,595)	(31.61%)
20	659.1-.8 Insurance - Other	2,839	912	(1,927)	(67.86%)	3,251	(2,339)	(71.94%)
21	660.1-.8 Advertising Expense	200	1,084	884	441.76%	229	854	373.05%
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	40,652	41,312	660	1.62%	46,556	(5,244)	(11.26%)
23	667.1-.8 Reg. Comm. Exp. - Other	0	3,563	3,563	100.00%	0	3,563	100.00%
24	670.1-.8 Bad Debt Expense	9,302	4,893	(4,409)	(47.40%)	10,653	(5,760)	(54.07%)
25	675.1-.8 Miscellaneous Expenses	26,194	98,218	72,024	274.96%	29,999	68,219	227.41%
26	**TOTAL WATER O & M EXPENSES**	2,258,863	2,686,760	427,897	18.94%	2,586,948	99,813	3.86%
27	**TOTAL (LESS ACCTS 666 & 667)**	2,218,211	2,641,885	423,674	19.10%			
28	**Average # of Customers**	5,473	5,803	330	6.03%			
29	**Consumer Price Index - U**	137.3	148.3	11.0	8.01%			
30	**COMPOUND MULTIPLIER** [(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]				14.52%			

NOTES:
(1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1994
SUMMARY OF DIRECT EXPENSES (6XX.1 - 6xx.6)

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 2 of 5
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 04/30/92	(3) Historic Year Ended 12/31/94	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	(6) ((L30 + 1) x (2)) O & M Expense Guideline 12/31/94	(7) (3 - 6) 1994 Deviation From Guideline Amount	(8) (7 / 6) 1994 Deviation From Guideline %
1	601.1-.6 Salaries & Wages - Employees	455,849	460,669	4,820	1.06%	522,058	(61,389)	(11.76%)
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0.00%
3	604.1-.6 Employee Pensions & Benefits (1)	61,543	110,422	48,879	79.42%	70,482	39,940	56.67%
4	610.1-.6 Purchased Water	50,418	24,730	(25,688)	(50.95%)	57,741	(33,011)	(57.17%)
5	615.1-.6 Purchased Power	844,187	828,247	(15,940)	(1.89%)	966,799	(138,552)	(14.33%)
6	616.1-.6 Fuel for Power Production	0	3,975	3,975	100.00%	0	3,975	100.00%
7	618.1-.6 Chemicals	350,841	301,393	(49,448)	(14.09%)	401,798	(100,405)	(24.99%)
8	620.1-.6 Materials & Supplies	74,482	291,088	216,606	290.82%	85,300	205,788	241.25%
9	631.1-.6 Contractual Services - Eng.	0	0	0	0.00%	0	0	0.00%
10	632.1-.6 Contractual Services - Acct.	0	0	0	0.00%	0	0	0.00%
11	633.1-.6 Contractual Services - Legal	0	0	0	0.00%	0	0	0.00%
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0.00%
13	635.1-.6 Contractual Services - Other	32,148	134,912	102,764	319.66%	36,817	98,095	266.44%
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0.00%	0	0	0.00%
15	642.1-.6 Rental of Equipment	1,728	1,801	73	4.22%	1,979	(178)	(8.99%)
16	650.1-.6 Transportation Expense	16,621	26,384	9,763	58.74%	19,035	7,349	38.61%
17	656.1-.6 Insurance - Vehicle	0	0	0	0.00%	0	0	0.00%
18	657.1-.6 Insurance - General Liability	0	0	0	0.00%	0	0	0.00%
19	658.1-.6 Insurance - Workman's Comp	10,093	8,200	(1,893)	(18.76%)	11,559	(3,359)	(29.06%)
20	659.1-.6 Insurance - Other	0	0	0	0.00%	0	0	0.00%
21	660.1-.6 Advertising Expense	0	0	0	0.00%	0	0	0.00%
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	0	0	0.00%
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0.00%	0	0	0.00%
24	670.1-.6 Bad Debt Expense	0	0	0	0.00%	0	0	0.00%
25	675.1-.6 Miscellaneous Expenses	0	42,320	42,320	100.00%	0	42,320	100.00%
26	**TOTAL WATER O & M EXPENSES**	1,897,910	2,234,141	336,231	17.72%	2,173,568	60,573	2.79%
27	**TOTAL (LESS ACCTS 666 & 667)**	1,897,910	2,234,141	336,231	17.72%			
28	**Average # of Customers**	5,473	5,803	330	6.03%			
29	**Consumer Price Index - U**	137.3	148.3	11.0	8.01%			
30	**COMPOUND MULTIPLIER** [(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]				14.52%			

NOTES:
(1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1994
SUMMARY OF CUSTOMER ACCOUNTS EXPENSE (6XX.7)

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 3 of 5
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.		(1) Account No. and Name	(2) Prior Test Year Ended 04/30/92	(3) Historic Year Ended 12/31/94	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	(6) ((L30 + 1) X (2)) O & M Expense Guideline 12/31/94	(7) (3 - 6) 1994 Deviation From Guideline Amount	(8) (7 / 6) 1994 Deviation From Guideline %
1	601.7	Salaries & Wages - Employees	46,591	64,438	17,847	38.31%	53,358	11,080	20.77%
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0.00%
3	604.7	Employee Pensions & Benefits (1)	8,276	15,446	7,170	86.64%	9,478	5,968	62.97%
4	610.7	Purchased Water	0	0	0	0.00%	0	0	0.00%
5	615.7	Purchased Power	168	246	78	46.43%	192	54	28.13%
6	616.7	Fuel for Power Production	0	0	0	0.00%	0	0	0.00%
7	618.7	Chemicals	0	0	0	0.00%	0	0	0.00%
8	620.7	Materials & Supplies	950	3,854	2,904	305.68%	1,088	2,766	254.23%
9	631.7	Contractual Services - Eng.	0	0	0	0.00%	0	0	0.00%
10	632.7	Contractual Services - Acct.	0	0	0	0.00%	0	0	0.00%
11	633.7	Contractual Services - Legal	0	0	0	0.00%	0	0	0.00%
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0.00%
13	635.7	Contractual Services - Other	2	0	(2)	(100.00%)	2	(2)	(100.00%)
14	641.7	Rental of Real Building/Real Property	0	560	560	100.00%	0	560	100.00%
15	642.7	Rental of Equipment	0	13	13	100.00%	0	13	100.00%
16	650.7	Transportation Expense	246	1,571	1,325	538.62%	282	1,289	457.09%
17	656.7	Insurance - Vehicle	0	0	0	0.00%	0	0	0.00%
18	657.7	Insurance - General Liability	0	0	0	0.00%	0	0	0.00%
19	658.7	Insurance - Workman's Comp	1,336	1,147	(189)	(14.15%)	1,530	(383)	(25.03%)
20	659.7	Insurance - Other	0	0	0	0.00%	0	0	0.00%
21	660.7	Advertising Expense	0	0	0	0.00%	0	0	0.00%
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	0	0	0.00%
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0.00%	0	0	0.00%
24	670.7	Bad Debt Expense	9,302	4,893	(4,409)	(47.40%)	10,653	(5,760)	(54.07%)
25	675.7	Miscellaneous Expenses	279	4,595	4,316	1546.95%	320	4,275	1335.94%
26		**TOTAL WATER O & M EXPENSES**	67,150	96,764	29,613	44.10%	76,903	19,860	25.82%
27		**TOTAL (LESS ACCTS 666 & 667)**	67,150	96,764	29,613	44.10%			
28		**Average # of Customers**	5,473	5,803	330	6.03%			
29		**Consumer Price Index - U**	137.3	148.3	11.0	8.01%			
30		**COMPOUND MULTIPLIER**				14.52%			
		[(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]							

NOTES:
(1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINES - 1994
SUMMARY OF ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 4 of 5
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)	(6) ((1.30 + 1) X (2))	(7) (3 - 6)	(8) (7 / 6)
Line No.	Account No.	Account Name	Prior Test Year Ended 04/30/92	Historic Year Ended 12/31/94	Difference Amount	Difference %	O & M Expense Guideline 12/31/94	1994 Deviation From Guideline Amount	1994 Deviation From Guideline %
1	601.8	Salaries & Wages - Employees	119,479	154,756	35,277	29.53%	136,833	17,923	13.10%
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0.00%
3	604.8	Employee Pensions & Benefits (1)	51,489	37,095	(14,394)	(27.96%)	58,967	(21,872)	(37.09%)
4	610.8	Purchased Water	0	0	0	0.00%	0	0	0.00%
5	615.8	Purchased Power	2,151	2,560	409	19.01%	2,463	97	3.94%
6	616.8	Fuel for Power Production	0	0	0	0.00%	0	0	0.00%
7	618.8	Chemicals	0	0	0	0.00%	0	0	0.00%
8	620.8	Materials & Supplies	10,615	8,061	(2,554)	(24.06%)	12,157	(4,096)	(33.69%)
9	631.8	Contractual Services - Eng.	11	0	(11)	(100.00%)	13	(13)	(100.00%)
10	632.8	Contractual Services - Acct.	8,707	6,694	(2,013)	(23.12%)	9,972	(3,278)	(32.87%)
11	633.8	Contractual Services - Legal	4,500	5,307	807	17.93%	5,154	153	2.97%
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0.00%
13	635.8	Contractual Services - Other	5,657	18,485	12,828	226.76%	6,479	12,006	185.31%
14	641.8	Rental of Real Building/Real Property	2,724	5,220	2,496	91.63%	3,120	2,100	67.31%
15	642.8	Rental of Equipment	76	355	279	367.11%	87	268	308.05%
16	650.8	Transportation Expense	794	1,947	1,153	145.21%	909	1,038	114.19%
17	656.8	Insurance - Vehicle	6,026	4,394	(1,632)	(27.08%)	6,901	(2,507)	(36.33%)
18	657.8	Insurance - General Liability	7,945	10,054	2,109	26.54%	9,099	955	10.50%
19	658.8	Insurance - Workman's Comp	4,023	2,755	(1,268)	(31.52%)	4,607	(1,852)	(40.20%)
20	659.8	Insurance - Other	2,839	912	(1,927)	(67.88%)	3,251	(2,339)	(71.95%)
21	660.8	Advertising Expense	200	1,084	884	442.00%	229	855	373.36%
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	40,652	41,312	660	1.62%	46,556	(5,244)	(11.26%)
23	667.8	Reg. Comm. Exp. - Other	0	3,563	3,563	100.00%	0	3,563	100.00%
24	670.8	Bad Debt Expense	0	0	0	0.00%	0	0	0.00%
25	675.8	Miscellaneous Expenses	25,915	51,303	25,388	97.97%	29,679	21,624	72.86%
26		**TOTAL WATER O & M EXPENSES**	293,803	355,856	62,054	21.12%	336,476	19,381	5.76%
27		**TOTAL (LESS ACCTS 666 & 667)**	253,151	310,981	57,831	22.84%			
28		**Average # of Customers**	5,473	5,803	330	6.03%			
29		**Consumer Price Index - U**	137.3	148.3	11.0	8.01%			
30		**COMPOUND MULTIPLIER**				14.52%			

[(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]

NOTES:
(1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1994
EXPLANATION OF DEVIATIONS FROM GUIDELINE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide an explanation of deviations as shown on previous pages.

FPSC
Schedule: B-7(W)
Page 5 of 5
Preparer: Bencini
Recap Schedule: B-7(W)1/5

Line No.	(1) Account No. and Name	(2) 1994 Deviation from Guideline Amount	(3) 1994 Deviation from Guideline %	(4) Explanation
1	601.1-.8 Salaries & Wages - Employees	(32,386)	(4.55%)	
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0.00%	
3	604.1-.8 Employee Pensions & Benefits	24,036	17.30%	
4	610.1-.8 Purchased Water	(33,011)	(57.17%)	
5	615.1-.8 Purchased Power	(138,402)	(14.28%)	
6	616.1-.8 Fuel for Power Production	3,975	100.00%	
7	618.1-.8 Chemicals	(100,405)	(24.99%)	
8	620.1-.8 Materials & Supplies	204,458	207.48%	
9	631.1-.8 Contractual Services - Eng.	(13)	(100.00%)	
10	632.1-.8 Contractual Services - Acct.	(3,278)	(32.87%)	
11	633.1-.8 Contractual Services - Legal	153	2.98%	
12	634.1-.8 Contractual Services - Mgmt Fees	0	0.00%	
13	635.1-.8 Contractual Services - Other	110,098	254.28%	(A detailed explanation of the deviations from the
14	641.1-.8 Rental of Real Building/Real Property	2,660	85.27%	1994 O & M Expense Guidelines is contained in Volume II)
15	642.1-.8 Rental of Equipment	104	5.01%	
16	650.1-.8 Transportation Expense	9,676	47.84%	
17	656.1-.8 Insurance - Vehicle	(2,507)	(36.33%)	
18	657.1-.8 Insurance - General Liability	955	10.49%	
19	658.1-.8 Insurance - Workman's Comp	(5,595)	(31.61%)	
20	659.1-.8 Insurance - Other	(2,339)	(71.94%)	
21	660.1-.8 Advertising Expense	854	373.05%	
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	(5,244)	(11.26%)	
23	667.1-.8 Reg. Comm. Exp. - Other	3,563	100.00%	
24	670.1-.8 Bad Debt Expense	(5,760)	(54.07%)	
25	675.1-.8 Miscellaneous Expenses	68,219	227.41%	
	TOTAL WATER O&M EXPENSE DEVIATION FROM GUIDELINE	99,813	3.86%	

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Note: May not cross foot due to rounding.

CONTRACTUAL SERVICES - 1994

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

FPSC
Schedule: B-9(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
1	See Volume II for detailed support.			

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Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1994

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

FPSC
Schedule: B-10(W)
Page 1 of 1
Preparer: Ludsen

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	See Volume II, Allocation of 1994 Rate Case Expense for details.				
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)	(B)	
15	Amortization of Rate Case Expense:		Total FPSC Filed	Water	
16					
17					
18	Prior Unamortized Rate Case Expense				
19	Charlotte	N/A	13,699		
20	Pine Ridge AFPI	N/A	2,651		
21	Marco Island	Docket No. 920655-WS	189,290		
22	Charlotte-Deep Creek	N/A	7,073		
23	GIGA	Docket No. 920199-WS	1,125,921		
24	Lehigh	Docket No. 911188-WS	165,764		
25			1,504,398		
26					
27					
28					
29					
30	Current Rate Case Expense (Annual Amortization)		$377,353	$41,312	
31					
32	Method of Allocation Between Plants:				
33	Average Number of Customers (Plant specific)				
34	See Volume II, Allocation of 1994 Rate Case Expense for details.				

Note: May not cross foot due to rounding.

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS - 1994
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide an analysis of all maintenance projects greater than 2% of the projected test year revenues per system which occurred during the 2 years prior to the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description of the total cost or budgeted amount and how often the project should be repeated.

FPSC
Schedule: B-11(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Date	(2) Description	(3) Total Water Cost	(4) How often to repeat
		Maintenance projects greater than 2% of test year revenues per system		
1		See Volume II for detailed support.		

ALLOCATION OF EXPENSES - 1994

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

FPSC
Schedule: B-12(W)
Page 1 of 1
Preparer: Kimball

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules

Please refer to Volume II for a complete description of allocated items, the allocation percentages, a description of the allocation methods, the amounts allocated and supporting schedules.

For rate making purposes, the following are the items which are allocated in this filing:

A-SCHEDULES (RATE BASE):

Allocated Items	Allocation Basis	Recap Schedules
(A) Deferred Taxes	Avg Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-1 (W)
(B) General Plant	Average No. of Customers (Total Company)	A-5 (W)
(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W)
(D) Unfunded OPEBs	Average No. of Customers (Total Company)	A-1 (W)

B-SCHEDULES (INCOME STATEMENT):

Allocated Items	Allocation Basis	Recap Schedules
(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	B-16 (W)
(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-5 (W)
(E) Property Taxes	Net Taxable Value	B-15 (W)

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1994
SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-13(W)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W), B-18 (W)
Supporting Schedules: A-5 (W), F-Schedules

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
				DEPRECIATION RATE		1994 DEPRECIATION EXPENSE			USED & USEFUL DEPRECIATION EXPENSE		
Line No.	Account No.	and Name	1994 Avg. Adj. PIS	Life	Rate (%)	Per Books	Utility Adjustment	Adjusted Depreciation Expense	Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful Depreciation Exp.
1		**INTANGIBLE PLANT**								0	
2	301.1	Organization	0	40	2.50%	0	0	0	0.00%	0	0
3	302.1	Franchise	3,759	40	2.50%	94	0	94	0.00%	0	94
4	339.1	Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
5		**SOURCE OF SUPPLY & PUMPING**								0	
6	303.2	Land & Land Rights	2,550,139	NA	NA	0	0	0	0.00%	0	0
7	304.2	Structures & Improvements	759,703	33	3.03%	23,019	0	23,019	0.00%	0	23,019
8	305.2	Collect. & Impound.	186,257	50	2.00%	3,725	0	3,725	0.00%	0	3,725
9	306.2	Lake, River & Other	0	40	2.50%	0	0	0	0.00%	0	0
10	307.2	Wells & Springs	623,478	30	3.33%	20,762	0	20,762	0.00%	0	20,762
11	308.2	Infiltration Galleries	264,911	40	2.50%	6,623	0	6,623	0.00%	0	6,623
12	309.2	Supply Mains	5,737,682	35	2.86%	164,098	0	164,098	0.00%	0	164,098
13	310.2	Power Generation Equpr.	292,956	20	5.00%	14,648	0	14,648	0.00%	0	14,648
14	311.2	Pumping Equipment	3,768,509	20	5.00%	188,425	0	188,425	0.00%	0	188,425
15	339.2	Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
16		**WATER TREATMENT PLANT**								0	
17	303.3	Land & Land Rights	0	NA	NA	0	0	0	0.00%	0	0
18	304.3	Structures & Improvements	3,212,838	33	3.03%	97,349	0	97,349	0.00%	0	97,349
19	320.3	Water Treatment Equip.	10,942,408	22	4.55%	497,880	0	497,880	0.00%	0	497,880
20	321.3	Permeators	1,523,128	5	20.00%	304,626	0	304,626	0.00%	0	304,626
21	339.3	Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
22		**TRANSMISSION & DISTRIBUTION**								0	
23	303.4	Land & Land Rights	0	NA	NA	0	0	0	0.00%	0	0
24	304.4	Structures & Improvements	0	33	3.03%	0	0	0	0.00%	0	0
25	330.4	Distr. Reservoirs	1,773,089	37	2.70%	47,873	0	47,873	0.00%	0	47,873
26	331.4	Transmission & Distribution	3,663,491	43	2.33%	85,359	0	85,359	0.00%	0	85,359
27	333.4	Services	1,648,358	40	2.50%	41,209	0	41,209	0.00%	0	41,209
28	334.4	Meters & Meter Installation	1,104,772	20	5.00%	55,239	0	55,239	0.00%	0	55,239
29	335.4	Hydrants	170,142	45	2.22%	3,777	0	3,777	0.00%	0	3,777
30	339.4	Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
31		**GENERAL PLANT**								0	
32	303.5	Land & Land Rights	18,447	NA	NA	0	0	0	0.00%	0	0
33	304.5	Structures & Improvements	158,036	40	2.50%	3,951	0	3,951	0.00%	0	3,951
34	340.5	Office Furniture & Equipment	94,421	15	6.67%	6,298	0	6,298	0.00%	0	6,298
35	340.51	Computer Equipment	202,375	6	16.67%	33,736	0	33,736	0.00%	0	33,736
36	341.5	Transportation Equipment	145,063	6	16.67%	24,182	0	24,182	0.00%	0	24,182
37	342.5	Stores Equipment	1,318	18	5.56%	73	0	73	0.00%	0	73
38	343.5	Tools, Shop & Garage	49,826	16	6.25%	3,114	0	3,114	0.00%	0	3,114
39	344.5	Laboratory Equipment	11,417	15	6.67%	762	0	762	0.00%	0	762
40	345.5	Power Operated Equipment	50,746	12	8.33%	4,227	0	4,227	0.00%	0	4,227
41	346.5	Communication Equipment	21,583	10	10.00%	2,158	0	2,158	0.00%	0	2,158
42	347.5	Miscellaneous Equipment	10,386	15	6.67%	693	0	693	0.00%	0	693
43	348.5	Other Tangible Plant	372	10	10.00%	37	0	37	0.00%	0	37
44		**INTANGIBLE PLANT**	3,759		2.50%	94	0	94	0.00%	0	94
45		**SUPPLY & PUMPING**	14,183,635		2.97%	421,300	0	421,300	0.00%	0	421,300
46		**WATER TREATMENT PLANT**	15,678,374		5.74%	899,855	0	899,855	0.00%	0	899,855
47		**TRANSMISSION & DISTRIBUTION**	8,359,852		2.79%	233,457	0	233,457	0.00%	0	233,457
48		**GENERAL PLANT**	763,990		10.37%	79,231	0	79,231	0.00%	0	79,231
49		**TOTAL DEPRECIATION EXPENSE**	38,989,610		4.19%	1,633,937	0	1,633,937	0.00%	0	1,633,937
50		**LESS: AMORTIZATION OF CIAC**				(191,238)	0	(191,238)		0	(191,238)
51		**NET DEPRECIATION EXPENSE - WATER**				1,442,699	0	1,442,699		0	1,442,699

Column:
(2) from Schedule A-5, page 1, column 11
(8) from F Schedules

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1994
CIAC AMORTIZATION EXPENSE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-13(W)
Page 2 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3
Supporting Schedules: A-12(W), B-13(W)3/3

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				1994 CIAC AMORTIZATION EXPENSE			1994 USED & USEFUL CIAC AMORTIZATION EXPENSE		
Line No.	WATER CIAC Classifications	1994 Avg. Adj. CIAC Balance	CIAC Amort. Composite Rate	Per Books	Utility Adjustment	Utility Adjusted CIAC Amort.	Composite Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful CIAC Amort.
1	Plant Capacity Fees	2,491,948	4.71%	117,371	0	117,371	0.00%	0	117,371
2	Line/Main Extension Fees	901,802	2.33%	21,012	0	21,012	0.00%	0	21,012
3	Meter Installation Fees	129,036	5.00%	6,452	0	6,452	0.00%	0	6,452
4	Contributed Lines	451,783	2.33%	10,527	0	10,527	0.00%	0	10,527
5	Contributed Property Other Than Lines	244,681	4.36%	10,668	0	10,668	0.00%	0	10,668
6	Service Installation Fees	1,008,309	2.50%	25,208	0	25,208	0.00%	0	25,208
7	**TOTAL WATER CIAC AMORT. EXP.**	5,227,559		191,238	0	191,238		0	191,238

Column:
(2) from A-12 (W).
(3) from B-13 (W) (page 3 of 3)
(7) from B-13 (W) (page 1 of 3)

Notes:
1. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (Page 1 of 3).
2. Amortization rate and Non-used and Useful percentage is calculated at the plant level. Summaries reflect a weighted composite rate.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1994
COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-13(W)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3,2/3
Supporting Schedules: A-5(W)

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1994 COMPOSITE CIAC AMORTIZATION RATE Average Adjusted UPIS	(3) Average Adjusted Dep. Exp.	(4) Composite CIAC Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	759,703	23,019	3.03%
3	305.2 Collecting & Impounding reservoirs	186,257	3,725	2.00%
4	306.2 Lake, River & Other Intakes	0	0	0.00%
5	307.2 Wells & Springs	623,478	20,762	3.33%
6	308.2 Infiltration Galleries & Tunnels	264,911	6,623	2.50%
7	309.2 Supply Mains	5,737,682	164,098	2.86%
8	310.2 Power Generation Equipment	292,956	14,648	5.00%
9	311.2 Pumping Equipment	3,768,509	188,425	5.00%
10	339.2 Other Plant & Miscellaneous	0	0	0.00%
11	304.3 Structures & Improvements	3,212,838	97,349	3.03%
12	320.3 Water Treatment Equipment	10,942,408	497,880	4.55%
13	321.3 Permeators	1,523,128	304,626	20.00%
14	339.3 Other Plant & Miscellaneous	0	0	0.00%
15	330.4 Distribution Reservoirs	1,773,089	47,873	2.70%
16	**COMPOSITE RATE**	29,084,959	1,369,028	4.71%
17	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
18	304.4 Structures & Improvements	0	0	0.00%
19	331.4 Transmission & Distribution	3,663,491	85,359	2.33%
20	335.4 Hydrants	170,142	3,777	2.22%
21	339.4 Other Plant & Miscellaneous	0	0	0.00%
22	**COMPOSITE RATE**	3,833,633	89,136	2.33%
23	**METER INSTALLATION FEES:**			
24	334.4 Meters & Meter Installation	1,104,772	55,239	5.00%
25	**COMPOSITE RATE**	1,104,772	55,239	5.00%
26	**SERVICE INSTALLATION FEES:**			
27	333.4 Services	1,648,358	41,209	2.50%
28	**COMPOSITE RATE**	1,648,358	41,209	2.50%
29	**OTHERS: (Weighted Average of Above Rates):**			
30	Plant Capacity Fees (Line 16)	29,084,959	1,369,028	4.71%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	3,833,633	89,136	2.33%
32	Meter Installation Fees (Line 25)	1,104,772	55,239	5.00%
33	Service Installation Fees (Line 28)	1,648,358	41,209	2.50%
34	**COMPOSITE RATE**	35,671,722	1,554,612	4.36%

Column:
(2) is From Schedule B-13(W), page 1, column 2.
(3) is From Schedule B-13(W), page 1, column 7.

5/30/95 11:10 AM B13W3.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1994
UNDER PRESENT INCOME

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)	(6)
		1994 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	366,475	(16,576)	349,899	B-4(W)	
2	**PAYROLL TAXES: (7.37%)**	50,106	0	50,106	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	50,106	0	50,106		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	569,584	0	569,584		
8	Non-used & Useful Property Tax Add-back (1)		6,537	6,537		
9	Adjusted Real Estate & Personal Property Tax	569,584	6,537	576,121		
10	Non-used & Useful Percent (2)			0.00%	A-5(W)7/7	
11	Non-used & Useful Amount	0	0	0		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	569,584	6,537	576,121		
13	**OTHER:**	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	**TOTAL OTHER**	0	0	0		
19	**TOTAL TAXES OTHER (PRESENT INCOME)**	986,165	(10,039)	976,127		B-1(W)1/3,2/3

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

(2) Non-Used and Useful Percent is calculated at the Plant level. Summaries reflect a weighted composite percent.

SCHEDULE OF WATER INCOME TAXES - 1994
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: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

FPSC
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

	(1)	(2)	(3)	(4)	(5)
		1994 INCOME TAXES			
Line No.	ITEM	Per Books	Utility Test Year Adjustments	Adjusted Test Year	Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	8,143,890	(368,351)	7,775,539	B-4(W)
3	Less:				
4	O & M Expenses	2,686,760	0	2,686,760	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	1,442,699	0	1,442,699	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(W)
7	Taxes Other Than Income	986,165	(10,039)	976,127	B-15(W)
8	Pre-Tax Operating Expenses	5,115,625	(10,039)	5,105,586	
9	**PRE-TAX OPERATING INCOME**	3,028,265	(358,312)	2,669,953	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	3,028,265	(358,312)	2,669,953	
12	Less:				
13	Interest Expense:				
14	Rate Base	28,210,913	0	28,210,913	A-1(W)
15	Weighted Average Cost of Debt	5.18%	5.18%	5.18%	D-1(W)
16	Total Interest Expense	1,461,325	0	1,461,325	C-3
17	Net Taxable Income (L11 - L16)	1,566,940	(358,312)	1,208,628	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	604,447	(138,219)	466,228	
20	Less:				
21	Parent Debt Adjustment	51,498	0	51,498	C-1(W)
22	Investment Tax Credit	9,926	0	9,926	C-7(W)
23	**TOTAL INCOME TAXES**	543,023	(138,219)	404,804	

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1994

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of the acquisition adjustment amortization expense for the test year.

FPSC
Schedule: B-18 (W)
Page 1 of 1
Preparer: Kimball
Supporting Schedules: B-13 (W)
Recap Schedule: B-1 (W)

(1)		(2)	(3)	(4)	(5)	(6)
		ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Average Adjusted Acquisition Adjustment Balance	0			A-20 (W)	
2	Last Authorized Amortization Rate					
3	Total Amortization Expense	0	0	0		
4	Non-Used & Useful Amort. Exp.	0	0	0	From Below	
5	**NET AMORTIZATION EXPENSE**	0	0	0		B-1 (W)

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

		NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Adjusted Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
6	Total Amortization Expense	0	0	0	From Above	
7	Composite Non-Used & Useful Depreciation Rate (%)	0.00%	0.00%	0.00%	B-13 (W)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

Note: May not cross foot due to rounding.

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SCHEDULE OF WATER RATE BASE - 1994
SUMMARY

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) 1994 AVERAGE RATE BASE Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedules
1	Utility Plant in Service	1,262,198	0	1,262,198	A-5 (W)
2	Utility Land & Land Rights	7,136	0	7,136	A-5 (W)
3	Non-Used and Useful	(2,700)	0	(2,700)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(82,657)	0	(82,657)	A-9 (W)
6	CIAC	(11,119)	0	(11,119)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	1,295	0	1,295	A-14 (W)
9	Acquisition Adjustments	0	0	0	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (W)
11	Advances for Construction	0	0	0	A-16 (W)
12	Unfunded Post-Retirement Benefits	(715)	0	(715)	Vol. II
13	Deferred Taxes	(23,488)	0	(23,488)	C-6 (W)
14	Working Capital Allowance	4,885	0	4,885	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	1,154,834	0	1,154,834	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1994

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC
Schedule: A-3 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**A. UTILITY PLANT IN SERVICE:**			A-5 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6				
7		0	0	
8	**B. UTILITY LAND & LAND RIGHTS:**			A-5 (W)
9	1.	0	0	
10				
11	2.	0	0	
12				
13				
14		0	0	
15	**C. NON-USED AND USEFUL:**			A-7 (W)
16	1.	0	0	
17				
18	2.	0	0	
19				
20				
21		0	0	
22	**D. CONSTRUCTION WORK IN PROGRESS:**			
23	1.	0	0	
24				
25	2.	0	0	
26				
27				
28		0	0	
29	**E. ACCUMULATED DEPRECIATION:**			A-9 (W)
30	1.	0	0	
31				
32	2.	0	0	
33				
34				
35		0	0	
36	**F. CIAC:**			A-12 (W)
37	1.	0	0	
38				
39	2.	0	0	
40				
41				
42		0	0	
43				
44	**SUBTOTAL**	0	0	

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Note: May not cross foot due to rounding

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1994

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC
Schedule: A-3 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**G. ACCUMULATED AMORTIZATION OF CIAC**			A-14 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6		0	0	
7	**H. ACQUISITION ADJUSTMENT**			A-20 (W)
8	1.	0	0	
9				
10	2.	0	0	
11				
12		0	0	
13	**I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS**			A-20 (W)
14	1.	0	0	
15				
16	2.	0	0	
17				
18		0	0	
19	**J. ADVANCES FOR CONSTRUCTION**			A-16 (W)
20	1.	0	0	
21				
22	2.	0	0	
23				
24		0	0	
25	**K. DEFERRED TAXES**			C-6 (W)
26	1.	0	0	
27				
28	2.	0	0	
29				
30		0	0	
31	**L. WORKING CAPITAL ALLOWANCE**			A-17 (W)
32	1.	0	0	
33				
34	2.	0	0	
35				
36		0	0	
37	**M. OTHER**			A-21 (W)
38	1.	0	0	
39				
40	2.	0	0	
41				
42		0	0	
43				
44	**TOTAL WATER RATE BASE ADJUSTMENTS**	0	0	

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule A-4 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Plant In Service Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29	**12/27/88 Balance Per Books**	91,463
30	**Utility Adjustments to ordered balance (1)**	0
31	1989 Additions	141,083
32	1989 Retirements	901
33	1989 Adjustments	0
34	1989 Net Additions	140,182
35	**12/31/89 Balance**	331,645
36		
37		
38	1990 Additions	170,453
39	1990 Retirements	2,469
40	1990 Adjustments	0
41	1990 Net Additions	167,984
42	**12/31/90 Balance**	399,629

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books

SCHEDULE OF WATER PLANT IN SERVICE - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-4 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Water Plant In Service Year-End Balances
1	**12/31/90 Balance**		399,629
2			
3			
4	1991 Additions		7,077
5	1991 Retirements		4,908
6	1991 Adjustments		0
7	1991 Net Additions		2,169
8	**12/31/91 Balance**		401,798
9			
10			
11	1992 Additions		1,509
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		1,509
15	**12/31/92 Balance**		403,307
16			
17			
18	1993 Additions		831,420
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	9,318
21	1993 Net Additions		840,738
22	**12/31/93 Balance**		1,244,045
23			
24			
25	1994 Additions		51,499
26	1994 Retirements		920
27	1994 Adjustments		0
28	1994 Net Additions		50,579
29	**12/31/94 Balance**		1,294,623
30			
31			
32	1995 Additions		
33	1995 Retirements		
34	1995 Adjustments		
35	1995 Net Additions		
36	**12/31/95 Balance**		
37			
38			
39	1996 Additions		
40	1996 Retirements		
41	1996 Adjustments		
42	1996 Net Additions		
43	**12/31/96 Balance**		

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1994
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the beginning, ending and average balances of PIS by account for the the prior year and the test year.

FPSC
Schedule: A-5 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/93	(3) Net Additions 12/31/93 - 12/31/94 Gross	(4) Retirements	(5) Net	(6) 1994 PLANT IN SERVICE Balance Per Books 12/31/94	(7) Utility Adjustments	(8) Adjusted Balance 12/31/94	(9) 1994 AVERAGE BALANCE Balance Per Books	(10) Utility Adjustments	(11) Adjusted Utility Balance
1	**INTANGIBLE PLANT**										
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	7,381	0	0	0	7,381	0	7,381	7,381	0	7,381
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**										
6	303.2 Land & Land Rights	6,470	0	0	0	6,470	0	6,470	6,470	0	6,470
7	304.2 Structures & Improvements	2,933	0	0	0	2,933	0	2,933	2,933	0	2,933
8	305.2 Collecting & Impounding reservoirs	33,192	0	0	0	33,192	0	33,192	33,192	0	33,192
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	2,625	534	0	534	3,159	0	3,159	2,892	0	2,892
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	7,158	1,832	0	1,832	8,990	0	8,990	8,074	0	8,074
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**										
17	303.3 Land & Land Rights	11	0	0	0	11	0	11	11	0	11
18	304.3 Structures & Improvements	2,645	0	0	0	2,645	0	2,645	2,645	0	2,645
19	320.3 Water Treatment Equipment	15,586	3,040	0	3,040	18,626	0	18,626	17,106	0	17,106
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**										
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	1,626	1,652	0	1,652	3,278	0	3,278	2,452	0	2,452
26	331.4 Transmission & Distribution	897,223	103,768	0	103,768	1,000,991	0	1,000,991	949,107	0	949,107
27	333.4 Services	198,430	(65,524)	0	(65,524)	132,906	0	132,906	165,668	0	165,668
28	334.4 Meters & Meter Installation	42,193	(802)	0	(802)	41,391	0	41,391	41,792	0	41,792
29	335.4 Hydrants	2,490	0	0	0	2,490	0	2,490	2,490	0	2,490
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**										
32	303.5 Land & Land Rights	655	(0)	0	(0)	655	0	655	655	0	655
33	304.5 Structures & Improvements	5,382	463	(7)	456	5,838	0	5,838	5,610	0	5,610
34	340.5 Office Furniture & Equipment	3,142	425	(5)	420	3,562	0	3,562	3,352	0	3,352
35	340.51 Computer Equipment	5,593	3,270	(87)	3,183	8,776	0	8,776	7,184	0	7,184
36	341.5 Transportation Equipment	4,959	1,154	(773)	380	5,340	0	5,340	5,150	0	5,150
37	342.5 Stores Equipment	36	22	0	22	58	0	58	47	0	47
38	343.5 Tools, Shop & Garage Equipment	1,541	455	0	455	1,996	0	1,996	1,769	0	1,769
39	344.5 Laboratory Equipment	244	323	0	323	567	0	567	405	0	405
40	345.5 Power Operated Equipment	1,624	400	(45)	355	1,979	0	1,979	1,801	0	1,801
41	346.5 Communication Equipment	632	271	(3)	268	900	0	900	766	0	766
42	347.5 Miscellaneous Equipment	261	215	0	215	476	0	476	369	0	369
43	348.5 Other Tangible Plant	13	0	0	0	13	0	13	13	0	13
44	**INTANGIBLE PLANT**	7,381	0	0	0	7,381	0	7,381	7,381	0	7,381
45	**SUPPLY & PUMPING**	52,378	2,366	0	2,366	54,744	0	54,744	53,561	0	53,561
46	**WATER TREATMENT PLANT**	18,242	3,040	0	3,040	21,282	0	21,282	19,762	0	19,762
47	**TRANSMISSION & DISTRIBUTION**	1,141,962	39,094	0	39,094	1,181,056	0	1,181,056	1,161,509	0	1,161,509
48	**GENERAL PLANT**	24,082	6,998	(920)	6,078	30,160	0	30,160	27,121	0	27,121
49	**TOTAL PLANT IN SERVICE**	1,244,045	51,499	(920)	50,579	1,294,623	0	1,294,623	1,269,334	0	1,269,334
50	**LAND & LAND RIGHTS**	7,136	(0)	0	(0)	7,136	0	7,136	7,136	0	7,136
51	**TOTAL PIS LESS LAND**	1,236,909	51,499	(920)	50,579	1,287,488	0	1,287,488	1,262,198	0	1,262,198

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1994
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave [x] 13 Month Ave [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide month ending balances for PIS by account for each month of the test year, the ending balance for the prior year and the test year average balance.

FPSC
Schedule: A-3 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/93	(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 12/31/94	(15) Net Additions	(16) Average Balance 1994
1	**INTANGIBLE PLANT**															
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	7,381	7,381	7,381	7,381	7,381	7,381	7,381	7,381	7,381	7,381	7,381	7,381	7,381	0	7,381
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	6,470	6,470	6,470	6,470	6,470	6,470	6,470	6,470	6,470	6,470	6,470	6,470	6,470	0	6,470
7	304.2 Structures & Improvements	2,933	2,933	2,933	2,933	2,933	2,933	2,933	2,933	2,933	2,933	2,933	2,933	2,933	0	2,933
8	305.2 Collecting & Impounding reservoirs	33,192	33,192	33,192	33,192	33,192	33,192	33,192	33,192	33,192	33,192	33,192	33,192	33,192	0	33,192
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	2,625	2,625	2,625	2,625	2,625	2,625	2,625	2,625	2,625	2,625	2,625	2,625	3,159	534	2,892
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	7,158	7,960	7,960	7,960	7,960	7,960	7,960	7,960	7,960	7,960	7,960	7,960	8,990	1,832	8,074
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	11	11	11	11	11	11	11	11	11	11	11	11	11	0	11
18	304.3 Structures & Improvements	2,645	2,645	2,645	2,645	2,645	2,645	2,645	2,645	2,645	2,645	2,645	2,645	2,645	0	2,645
19	320.3 Water Treatment Equipment	15,586	15,586	15,586	15,586	17,850	17,850	17,850	17,850	17,850	17,850	17,850	17,850	18,826	3,040	17,106
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	1,626	1,626	1,626	1,626	1,626	1,626	1,626	1,626	1,626	1,626	1,626	1,626	3,278	1,652	2,452
26	331.4 Transmission & Distribution	897,223	897,223	897,223	897,223	226,811	226,811	226,811	999,441	999,441	999,441	999,441	999,441	1,000,991	103,768	949,107
27	333.4 Services	198,430	198,430	198,430	198,430	43,375	43,375	43,375	132,906	132,906	132,906	132,906	132,906	132,906	(65,524)	165,668
28	334.4 Meters & Meter Installation	42,193	41,391	41,391	41,391	41,391	41,391	41,391	41,391	41,391	41,391	41,391	41,391	41,391	(802)	41,792
29	335.4 Hydrants	2,490	2,490	2,490	2,490	2,490	2,490	2,490	2,490	2,490	2,490	2,490	2,490	2,490	0	2,490
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	655	655	655	655	655	655	655	655	655	655	655	655	655	0	655
33	304.5 Structures & Improvements	5,382	5,382	5,382	5,381	5,387	5,396	5,405	5,423	5,491	5,542	5,566	5,551	5,838	456	5,610
34	340.5 Office Furniture & Equipment	3,142	3,142	3,142	3,141	3,146	3,155	3,163	3,179	3,243	3,290	3,312	3,298	3,562	420	3,352
35	340.51 Computer Equipment	5,593	5,593	5,593	5,580	5,616	5,682	5,749	5,871	6,340	6,700	6,870	6,762	8,776	3,183	7,184
36	341.5 Transportation Equipment	4,959	4,959	4,959	4,849	4,798	4,821	4,845	4,888	4,770	4,898	4,957	4,919	5,340	380	5,150
37	342.5 Stores Equipment	36	36	36	36	36	36	37	38	41	44	45	44	58	22	47
38	343.5 Tools, Shop & Garage Equipment	1,541	1,541	1,541	1,541	1,547	1,557	1,566	1,583	1,653	1,703	1,726	1,711	1,996	455	1,769
39	344.5 Laboratory Equipment	244	244	244	244	248	255	261	273	323	358	375	365	567	323	405
40	345.5 Power Operated Equipment	1,624	1,624	1,624	1,617	1,619	1,627	1,635	1,650	1,694	1,738	1,759	1,746	1,979	355	1,801
41	346.5 Communication Equipment	632	632	632	632	635	640	646	656	697	727	741	732	900	268	766
42	347.5 Miscellaneous Equipment	261	261	261	261	264	269	273	281	314	338	349	342	476	215	369
43	348.5 Other Tangible Plant	13	13	13	13	13	13	13	13	13	13	13	13	13	0	13
44	**INTANGIBLE PLANT**	7,381	7,381	7,381	7,381	7,381	7,381	7,381	7,381	7,381	7,381	7,381	7,381	7,381	0	7,381
45	**SUPPLY & PUMPING**	52,378	53,180	53,180	53,180	53,180	53,180	53,180	53,180	53,180	53,180	53,180	53,180	54,744	2,366	53,561
46	**WATER TREATMENT PLANT**	18,242	18,242	18,242	18,242	20,506	20,506	20,506	20,506	20,506	20,506	20,506	20,506	21,282	3,040	19,762
47	**TRANSMISSION & DISTRIBUTION**	1,141,962	1,141,160	1,141,160	1,141,160	317,693	317,693	317,693	1,177,854	1,177,854	1,177,854	1,177,854	1,177,854	1,181,056	39,094	1,161,509
48	**GENERAL PLANT**	24,082	24,082	24,082	23,950	23,965	24,106	24,248	24,511	25,234	26,005	26,369	26,138	30,160	6,078	27,121
49	**TOTAL PLANT IN SERVICE**	1,244,045	1,244,045	1,244,045	1,243,913	422,725	422,866	423,009	1,283,432	1,284,155	1,284,926	1,285,290	1,285,059	1,294,623	50,579	1,269,334
50	**LAND & LAND RIGHTS**	7,136	7,136	7,136	7,136	7,136	7,136	7,136	7,136	7,136	7,136	7,136	7,136	7,136	0	7,136
51	**TOTAL PIS LESS LAND**	1,236,909	1,236,909	1,236,909	1,236,777	415,589	415,730	415,873	1,276,296	1,277,019	1,277,790	1,278,154	1,277,923	1,287,488	50,579	1,262,198

Note: May not cross foot due to rounding

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1994
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave [x] 13 Month Ave [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year net additions for PIS by account for each month of the test year and the average

FPSC
Schedule A-5 (W)
Page 3 of 7
Preparer: Kimula

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Net Additions	(15) Average Balance 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	534	534	267
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	802	0	0	0	0	0	0	0	0	0	0	1,030	1,832	916
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	2,264	0	0	0	0	0	0	0	776	3,040	1,520
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	1,652	1,652	826
26	331.4 Transmission & Distribution	0	0	0	(668,412)	0	0	770,629	0	0	0	0	1,550	103,768	51,884
27	333.4 Services	0	0	0	(155,055)	0	0	89,531	0	0	0	0	0	(65,524)	(32,762)
28	334.4 Meters & Meter Installation	(802)	0	0	0	0	0	0	0	0	0	0	0	(802)	(401)
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	(0)	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)	0
33	304.5 Structures & Improvements	2	1	(1)	6	9	9	17	68	51	24	(15)	287	453	226
34	340.5 Office Furniture & Equipment	0	0	(1)	5	9	9	16	65	47	22	(14)	264	420	210
35	340.51 Computer Equipment	2	0	(12)	36	66	87	123	488	360	170	(108)	2,013	3,189	1,592
36	341.5 Transportation Equipment	0	0	(11)	(51)	23	24	43	(119)	127	60	(39)	420	380	190
37	342.5 Stores Equipment	0	0	0	0	0	0	1	3	2	1	(1)	14	22	11
38	343.5 Tools, Shop & Garage Equipment	0	0	0	6	9	9	17	70	50	24	(15)	285	455	227
39	344.5 Laboratory Equipment	0	0	0	4	7	7	12	49	36	17	(11)	202	329	164
40	345.5 Power Operated Equipment	0	0	(6)	1	8	8	15	44	44	21	(13)	233	355	178
41	346.5 Communication Equipment	0	0	(0)	3	5	6	10	41	30	14	(9)	169	269	134
42	347.5 Miscellaneous Equipment	0	0	0	3	4	4	6	33	24	11	(7)	134	215	107
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	802	0	0	0	0	0	0	0	0	0	0	1,564	2,366	1,183
46	**WATER TREATMENT PLANT**	0	0	0	2,264	0	0	0	0	0	0	0	776	3,040	1,520
47	**TRANSMISSION & DISTRIBUTION**	(802)	0	0	(823,467)	0	0	860,161	0	0	0	0	3,203	39,094	19,547
48	**GENERAL PLANT**	2	0	(132)	14	141	143	263	723	771	363	(231)	4,022	6,078	3,038
49	**TOTAL NET ADDITIONS**	0	0	(132)	(821,188)	141	143	860,423	723	771	363	(231)	9,564	50,579	25,288
50	**LAND & LAND RIGHTS**	0	(0)	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)	0
51	**TOTAL PIS LESS LAND**	0	0	(132)	(821,188)	141	143	860,423	723	771	363	(231)	9,564	50,579	25,288

Note: May not ... due to rounding

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1994
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / St. Johns / Palm Valley
Docket No. 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year gross additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Gross Additions	(15) Ave. Gross Additions 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	534	534	267
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	802	0	0	0	0	0	0	0	0	0	0	1,030	1,832	916
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	2,264	0	0	0	0	0	0	0	776	3,040	1,520
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	1,652	1,652	826
26	331.4 Transmission & Distribution	0	0	0	(668,412)	0	0	770,629	0	0	0	0	1,550	103,768	51,884
27	333.4 Services	0	0	0	(155,055)	0	0	89,531	0	0	0	0	0	(65,524)	(32,762)
28	334.4 Meters & Meter Installation	(802)	0	0	0	0	0	0	0	0	0	0	0	(802)	(401)
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	(0)	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)	0
33	304.5 Structures & Improvements	0	0	0	6	9	9	17	71	51	24	(15)	290	463	231
34	340.5 Office Furniture & Equipment	0	0	0	6	9	9	16	65	47	22	(14)	266	425	213
35	340.51 Computer Equipment	0	0	0	43	66	67	123	502	360	170	(108)	2,047	3,270	1,635
36	341.5 Transportation Equipment	0	0	0	15	23	24	43	177	127	60	(38)	722	1,154	577
37	342.5 Stores Equipment	0	0	0	0	0	0	1	3	2	1	(1)	14	22	11
38	343.5 Tools, Shop & Garage Equipment	0	0	0	6	9	9	17	70	50	24	(15)	285	455	227
39	344.5 Laboratory Equipment	0	0	0	4	7	7	12	49	36	17	(11)	202	323	161
40	345.5 Power Operated Equipment	0	0	0	5	8	8	15	61	44	21	(13)	251	400	200
41	346.5 Communication Equipment	0	0	0	4	5	6	10	42	30	14	(9)	170	271	136
42	347.5 Miscellaneous Equipment	0	0	0	3	4	4	8	33	24	11	(7)	134	215	107
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	802	0	0	0	0	0	0	0	0	0	0	1,564	2,366	1,183
46	**WATER TREATMENT PLANT**	0	0	0	2,264	0	0	0	0	0	0	0	776	3,040	1,520
47	**TRANSMISSION & DISTRIBUTION**	(802)	0	0	(823,467)	0	0	860,161	0	0	0	0	3,203	39,094	19,547
48	**GENERAL PLANT**	0	0	0	93	141	143	263	1,073	771	363	(231)	4,381	6,996	3,498
49	**TOTAL GROSS ADDITIONS**	0	0	0	(821,110)	141	143	860,423	1,073	771	363	(231)	9,924	51,499	25,748
50	**LAND & LAND RIGHTS**	0	(0)	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)	0
51	**TOTAL PIS LESS LAND**	0	0	0	(821,110)	141	143	860,423	1,073	771	363	(231)	9,924	51,499	25,748

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1994
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / St. Johns / Palm Valley
Docket No 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year retirements for PIS by account for each month of the test year and the average

FPSC
Schedule A-5 (7)
Page 5 of 7
Preparer: Kimba

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Total Retirements	(15) Average Retirements 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	309.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	1	1	0	0	0	5	0	0	0	5	7	0
34	340.5 Office Furniture & Equipment	0	0	1	0	0	0	0	2	0	0	0	2	3	0
35	340.51 Computer Equipment	0	0	12	7	0	0	0	33	0	0	0	34	87	43
36	341.5 Transportation Equipment	0	0	111	66	0	0	0	295	0	0	0	302	773	387
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	1	0	6	4	0	0	0	17	0	0	0	16	45	23
41	346.5 Communication Equipment	1	0	0	0	0	0	0	1	0	0	0	1	3	1
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	132	78	0	0	0	351	0	0	0	359	920	460
49	**TOTAL RETIREMENTS**	0	0	132	78	0	0	0	351	0	0	0	359	920	460
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	0	132	78	0	0	0	351	0	0	0	359	920	460

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SCHED 5 WATER

Note May not due to rounding

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1994
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave [x] 13 Month Ave [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year adjustments for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 6 of 7
Preparer: Kimball

Line No	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Total Adjustments	(15) Ave. Utility Adjustments 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1994
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the average balance for plant in service and the non-used and useful percentage and amount.

FPSC
Schedule: A-5 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(W)

Line No.	Account No. and Name	(2) Ave. Adjusted Utility Balance A-5 (W)(1 of 7)	(3) 1994 NON-USED & USEFUL Percentage F-Schedules	(4) 1994 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	0	0.00%	0
3	302.1 Franchises	7,381	0.00%	0
4	339.1 Other Plant & Miscellaneous	0	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	6,470	0.00%	0
7	304.2 Structures & Improvements	2,933	0.00%	0
8	305.2 Collecting & Impounding reservoirs	33,192	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	2,892	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	0	0.00%	0
13	310.2 Power Generation Equipment	0	0.00%	0
14	311.2 Pumping Equipment	8,074	0.00%	0
15	339.2 Other Plant & Miscellaneous	0	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	11	0.00%	0
18	304.3 Structures & Improvements	2,645	0.00%	0
19	320.3 Water Treatment Equipment	17,106	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	0	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	0	0.00%	0
25	330.4 Distribution Reservoirs	2,452	0.00%	0
26	331.4 Transmission & Distribution	949,107	0.30%	2,837
27	333.4 Services	165,668	0.00%	0
28	334.4 Meters & Meter Installation	41,792	0.00%	0
29	335.4 Hydrants	2,490	0.00%	0
30	339.4 Other Plant & Miscellaneous	0	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	655	0.00%	0
33	304.5 Structures & Improvements	5,610	0.00%	0
34	340.5 Office Furniture & Equipment	3,352	0.00%	0
35	340.51 Computer Equipment	7,184	0.00%	0
36	341.5 Transportation Equipment	5,150	0.00%	0
37	342.5 Stores Equipment	47	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	1,769	0.00%	0
39	344.5 Laboratory Equipment	405	0.00%	0
40	345.5 Power Operated Equipment	1,801	0.00%	0
41	346.5 Communication Equipment	766	0.00%	0
42	347.5 Miscellaneous Equipment	369	0.00%	0
43	348.5 Other Tangible Plant	13	0.00%	0
44	**INTANGIBLE PLANT**	7,381	0.00%	0
45	**SUPPLY & PUMPING**	53,561	0.00%	0
46	**WATER TREATMENT PLANT**	19,762	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	1,161,509	0.24%	2,837
48	**GENERAL PLANT**	27,121	0.00%	0
49	**TOTAL PLANT IN SERVICE**	1,269,334	0.22%	2,837
50	**LAND & LAND RIGHTS**	7,136	0.00%	0
51	**TOTAL RS LESS LAND**	1,262,198	0.22%	2,837

5/28/95 3:01 PM A05W7.XLS

Note: May not cross foot due to rounding

SCHEDULE OF WATER NON-USED AND USEFUL PLANT - 1994
SUMMARY

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a summary of the items included in Non-Used and Useful Plant. Submit additional supporting *schedules if necessary.*

FPSC
Schedule: A-7 (W)
Page 1 of 1
Preparer: Kimball
Recap schedules: A-1(W)

Line No.	(1) Description	(2) AVERAGE 1994 - NON-USED & USEFUL Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	Supporting Schedules
1	Plant in Service	2,837	0	2,837	A-5 (W)
2	Land	0	0	0	A-5 (W)
3	Accumulated Depreciation	(137)	0	(137)	A-9 (W)
4	CIAC	0	0	0	A-12 (W)
5	Accumulated Amort. of CIAC	0	0	0	A-14 (W)
6	Advances for Construction	0	0	0	A-16 (W)
7	Other	0	0	0	A-20 (W)
8	**TOTAL WATER NON-USED & USEFUL**	2,700	0	2,700	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-8 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water In Service Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	12/31/85 Balance	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	12/31/86 Balance	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	12/31/87 Balance	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	12/31/88 Balance	0
29	12/27/88 Balance Per Books	6,870
30	Utility Adjustments to ordered balance (1)	0
31	1989 Additions	3,877
32	1989 Retirements	901
33	1989 Adjustments	0
34	1989 Net Additions	2,976
35	12/31/89 Balance	9,846
36		
37		
38	1990 Additions	7,729
39	1990 Retirements	2,469
40	1990 Adjustments	0
41	1990 Net Additions	5,260
42	12/31/90 Balance	15,106

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-8 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Water In Service Year-End Balances
1	**12/31/90 Balance**		15,106
2			
3			
4	1991 Additions		9,856
5	1991 Retirements		242
6	1991 Adjustments		0
7	1991 Net Additions		9,614
8	**12/31/91 Balance**		24,720
9			
10			
11	1992 Additions		9,902
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		9,902
15	**12/31/92 Balance**		34,622
16			
17			
18	1993 Additions		20,313
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	11,325
21	1993 Net Additions		31,638
22	**12/31/93 Balance**		66,260
23			
24			
25	1994 Additions		33,709
26	1994 Retirements		920
27	1994 Adjustments		0
28	1994 Net Additions		32,789
29	**12/31/94 Balance**		99,049
30			
31			
32	1995 Additions		
33	1995 Retirements		
34	1995 Adjustments		
35	1995 Net Additions		
36	**12/31/95 Balance**		
37			
38			
39	1996 Additions		
40	1996 Retirements		
41	1996 Adjustments		
42	1996 Net Additions		
43	**12/31/96 Balance**		

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1994
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation by account for the the prior year and the test year.

FPSC
Schedule: A-9 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/93	(3) Net Additions	(4) Balance Per Books 12/31/94	(5) Utility Adjustments	(6) Adjusted Balance 12/31/94	(7) Balance Per Books	(8) Utility Adjustments	(9) Adjusted Utility Balance
			1994 ACCUMULATED DEPRECIATION				1994 AVERAGE BALANCE		
1	**INTANGIBLE PLANT**								
2	301.1 Organization	0	0	0	0	0	0	0	0
3	302.1 Franchises	731	185	916	0	916	824	0	824
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**								
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	257	73	330	0	330	294	0	294
8	305.2 Collecting & Impounding reservoirs	2,901	830	3,731	0	3,731	3,316	0	3,316
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	420	72	492	0	492	456	0	456
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	1,174	202	1,376	0	1,376	1,275	0	1,275
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**								
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	305	66	371	0	371	338	0	338
19	320.3 Water Treatment Equipment	1,427	428	1,855	0	1,855	1,641	0	1,641
20	321.3 Permeators	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**								
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	183	61	244	0	244	214	0	214
26	331.4 Transmission & Distribution	33,989	23,728	57,717	0	57,717	45,853	0	45,853
27	333.4 Services	6,554	4,142	10,696	0	10,696	8,625	0	8,625
28	334.4 Meters & Meter Installation	6,605	1,045	7,650	0	7,650	7,128	0	7,128
29	335.4 Hydrants	274	62	336	0	336	305	0	305
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**								
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	1,191	133	1,324	0	1,324	1,257	0	1,257
34	340.5 Office Furniture & Equipment	1,382	219	1,601	0	1,601	1,492	0	1,492
35	340.51 Computer Equipment	1,812	1,111	2,924	0	2,924	2,368	0	2,368
36	341.5 Transportation Equipment	3,440	86	3,526	0	3,526	3,483	0	3,483
37	342.5 Stores Equipment	14	3	17	0	17	16	0	16
38	343.5 Tools, Shop & Garage Equipment	880	111	991	0	991	936	0	936
39	344.5 Laboratory Equipment	116	27	143	0	143	130	0	130
40	345.5 Power Operated Equipment	1,812	105	1,917	0	1,917	1,864	0	1,864
41	346.5 Communication Equipment	372	74	446	0	446	409	0	409
42	347.5 Miscellaneous Equipment	44	25	69	0	69	56	0	56
43	348.5 Other Tangible Plant	377	1	378	0	378	377	0	377
44	**INTANGIBLE PLANT**	731	185	916	0	916	824	0	824
45	**SUPPLY & PUMPING**	4,752	1,177	5,929	0	5,929	5,341	0	5,341
46	**WATER TREATMENT PLANT**	1,732	494	2,226	0	2,226	1,979	0	1,979
47	**TRANSMISSION & DISTRIBUTION**	47,605	29,038	76,643	0	76,643	62,125	0	62,125
48	**GENERAL PLANT**	11,440	1,895	13,335	0	13,335	12,388	0	12,388
49	**TOTAL ACCUMULATED DEPRECIATION**	66,260	32,789	99,049	0	99,049	82,657	0	82,657

5/28/95 3:03 PM A09W1.XLS

Note: May not cross foot due to rounding

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1994
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / St. Johns / Palm Valley
Docket No. 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide month ending balances for Accumulated Depreciation by account for each month of the test year, the ending balance from the prior year and the test year average balance.

FPSC
Schedule: A-9 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/93	(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 12/31/94	(15) Net Additions	(16) Per Books Ave. Bal. 1994
1	**INTANGIBLE PLANT**															
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	731	746	761	776	791	806	826	841	856	871	886	901	916	185	824
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	257	263	269	275	281	287	294	300	306	312	318	324	330	73	294
8	305.2 Collecting & Impounding reservoirs	2,901	2,970	3,039	3,108	3,177	3,246	3,317	3,386	3,455	3,524	3,593	3,662	3,731	830	3,316
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	420	426	432	438	444	450	456	462	468	474	480	486	492	72	456
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	1,174	1,191	1,208	1,225	1,242	1,259	1,274	1,291	1,308	1,325	1,342	1,359	1,376	202	1,275
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	305	311	317	323	329	335	335	341	347	353	359	365	371	66	338
19	320.3 Water Treatment Equipment	1,427	1,483	1,499	1,535	1,571	1,607	1,639	1,675	1,711	1,747	1,783	1,819	1,855	428	1,641
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	183	188	193	198	203	208	214	219	224	229	234	239	244	61	214
26	331.4 Transmission & Distribution	33,989	35,968	37,943	39,920	41,897	43,874	45,855	47,832	49,809	51,786	53,763	55,740	57,717	23,728	45,853
27	333.4 Services	6,554	6,899	7,244	7,589	7,934	8,279	8,626	8,971	9,316	9,661	10,006	10,351	10,696	4,142	8,625
28	334.4 Meters & Meter Installation	6,605	6,692	6,779	6,866	6,953	7,040	7,128	7,215	7,302	7,389	7,476	7,563	7,650	1,045	7,128
29	335.4 Hydrants	274	279	284	289	294	299	306	311	316	321	326	331	336	62	305
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	1,191	1,203	1,215	1,226	1,237	1,249	1,257	1,269	1,279	1,291	1,303	1,315	1,324	133	1,257
34	340.5 Office Furniture & Equipment	1,382	1,401	1,420	1,439	1,457	1,476	1,491	1,510	1,527	1,546	1,565	1,584	1,601	219	1,492
35	340.51 Computer Equipment	1,812	1,912	2,012	2,100	2,193	2,293	2,391	2,491	2,557	2,657	2,757	2,857	2,924	1,111	2,368
36	341.5 Transportation Equipment	3,440	3,512	3,584	3,545	3,552	3,624	3,691	3,763	3,540	3,612	3,684	3,756	3,526	86	3,483
37	342.5 Stores Equipment	14	14	14	14	14	14	17	17	17	17	17	17	17	3	16
38	343.5 Tools, Shop & Garage Equipment	880	889	898	907	916	925	937	946	955	964	973	982	991	111	936
39	344.5 Laboratory Equipment	116	118	120	122	124	126	131	133	135	137	139	141	143	27	130
40	345.5 Power Operated Equipment	1,812	1,825	1,838	1,844	1,854	1,867	1,874	1,887	1,882	1,895	1,908	1,921	1,917	105	1,864
41	346.5 Communication Equipment	372	378	384	389	395	401	412	418	423	429	435	441	446	74	409
42	347.5 Miscellaneous Equipment	44	46	48	50	52	54	57	59	61	63	65	67	69	25	56
43	348.5 Other Tangible Plant	377	377	377	377	377	377	378	378	378	378	378	378	378	1	377
44	**INTANGIBLE PLANT**	731	746	761	776	791	806	826	841	856	871	886	901	916	185	824
45	**SUPPLY & PUMPING**	4,752	4,850	4,948	5,046	5,144	5,242	5,341	5,439	5,537	5,635	5,733	5,831	5,929	1,177	5,341
46	**WATER TREATMENT PLANT**	1,732	1,774	1,816	1,858	1,900	1,942	1,974	2,016	2,058	2,100	2,142	2,184	2,226	494	1,979
47	**TRANSMISSION & DISTRIBUTION**	47,605	50,024	52,443	54,862	57,281	59,700	62,129	64,548	66,967	69,386	71,805	74,224	76,643	29,038	62,125
48	**GENERAL PLANT**	11,440	11,675	11,910	12,013	12,170	12,405	12,635	12,870	12,754	12,989	13,224	13,459	13,335	1,895	12,388
49	**TOTAL WATER ACCUM. DEPR.**	66,260	69,069	71,878	74,555	77,286	80,095	82,905	85,714	88,172	90,981	93,790	96,599	99,040	32,789	82,857

Note: May not cross foot due to rounding.

719

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1994
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year net additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Net Additions	(15) Average Net Additions 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	15	15	15	15	15	20	15	15	15	15	15	15	185	93
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	6	6	6	6	6	7	6	6	6	6	6	6	73	37
8	305.2 Collecting & Impounding reservoirs	69	69	69	69	69	71	69	69	69	69	69	69	830	415
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	6	6	6	6	6	6	6	6	6	6	6	6	72	36
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	17	17	17	17	17	15	17	17	17	17	17	17	202	101
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	6	6	6	6	6	0	6	6	6	6	6	6	66	33
19	320.3 Water Treatment Equipment	36	36	36	36	36	32	36	36	36	36	36	36	428	214
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	5	5	5	5	5	6	5	5	5	5	5	5	61	31
26	331.4 Transmission & Distribution	1,977	1,977	1,977	1,977	1,977	1,981	1,977	1,977	1,977	1,977	1,977	1,977	23,728	11,864
27	333.4 Services	345	345	345	345	345	347	345	345	345	345	345	345	4,142	2,071
28	334.4 Meters & Meter Installation	87	87	87	87	87	88	87	87	87	87	87	87	1,045	523
29	335.4 Hydrants	5	5	5	5	5	7	5	5	5	5	5	5	62	31
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	12	12	11	11	12	8	12	9	12	12	12	9	133	67
34	340.5 Office Furniture & Equipment	19	19	18	19	19	15	19	17	19	19	19	17	219	109
35	340.51 Computer Equipment	100	100	88	93	100	96	100	87	100	100	100	66	1,111	556
36	341.5 Transportation Equipment	72	72	(39)	6	72	67	72	(223)	72	72	72	(230)	86	43
37	342.5 Stores Equipment	0	0	0	0	0	3	0	0	0	0	0	0	3	2
38	343.5 Tools, Shop & Garage Equipment	9	9	9	9	9	12	9	9	9	9	9	9	111	56
39	344.5 Laboratory Equipment	2	2	2	2	2	5	2	2	2	2	2	2	27	14
40	345.5 Power Operated Equipment	13	13	7	9	13	7	13	(4)	13	13	13	(5)	105	52
41	346.5 Communication Equipment	6	5	6	6	6	11	6	5	6	6	6	5	74	37
42	347.5 Miscellaneous Equipment	2	2	2	2	2	3	2	2	2	2	2	2	25	13
43	348.5 Other Tangible Plant	0	0	0	0	0	1	0	0	0	0	0	0	1	1
44	**INTANGIBLE PLANT**	15	15	15	15	15	20	15	15	15	15	15	15	185	93
45	**SUPPLY & PUMPING**	98	98	98	98	98	99	98	98	98	98	98	98	1,177	589
46	**WATER TREATMENT PLANT**	42	42	42	42	42	32	42	42	42	42	42	42	494	247
47	**TRANSMISSION & DISTRIBUTION**	2,419	2,419	2,419	2,419	2,419	2,429	2,419	2,419	2,419	2,419	2,419	2,419	29,038	14,520
48	**GENERAL PLANT**	235	235	103	157	235	230	235	(116)	235	235	235	(124)	1,895	950
49	**TOTAL NET ADDITIONS**	2,809	2,809	2,677	2,731	2,809	2,810	2,809	2,458	2,809	2,809	2,809	2,450	32,789	16,399

Note: May n due to rounding

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1994
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year gross additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Gross Additions	(15) Average Gross Add. 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	15	15	15	15	15	20	15	15	15	15	15	15	185	93
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	6	6	6	6	6	7	6	6	6	6	6	6	73	37
8	305.2 Collecting & Impounding reservoirs	69	69	69	69	69	71	69	69	69	69	69	69	830	415
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	6	6	6	6	6	6	6	6	6	6	6	6	72	36
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	17	17	17	17	17	15	17	17	17	17	17	17	202	101
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	6	6	6	6	6	0	6	6	6	6	6	6	66	33
19	320.3 Water Treatment Equipment	36	36	36	36	36	32	36	36	36	36	36	36	428	214
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	5	5	5	5	5	6	5	5	5	5	5	5	61	31
26	331.4 Transmission & Distribution	1,977	1,977	1,977	1,977	1,977	1,981	1,977	1,977	1,977	1,977	1,977	1,977	23,728	11,864
27	333.4 Services	345	345	345	345	345	347	345	345	345	345	345	345	4,142	2,071
28	334.4 Meters & Meter Installation	87	87	87	87	87	88	87	87	87	87	87	87	1,045	523
29	335.4 Hydrants	5	5	5	5	5	7	5	5	5	5	5	5	62	31
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	12	12	12	12	12	8	12	12	12	12	12	12	140	70
34	340.5 Office Furniture & Equipment	19	19	19	19	19	15	19	19	19	19	19	19	224	112
35	340.51 Computer Equipment	100	100	100	100	100	98	100	100	100	100	100	100	1,198	599
36	341.5 Transportation Equipment	72	72	72	72	72	67	72	72	72	72	72	72	859	430
37	342.5 Stores Equipment	0	0	0	0	0	3	0	0	0	0	0	0	3	2
38	343.5 Tools, Shop & Garage Equipment	9	9	9	9	9	12	9	9	9	9	9	9	111	56
39	344.5 Laboratory Equipment	2	2	2	2	2	5	2	2	2	2	2	2	27	14
40	345.5 Power Operated Equipment	13	13	13	13	13	7	13	13	13	13	13	13	150	75
41	346.5 Communication Equipment	6	6	6	6	6	11	6	6	6	6	6	6	77	39
42	347.5 Miscellaneous Equipment	2	2	2	2	2	3	2	2	2	2	2	2	25	13
43	348.5 Other Tangible Plant	0	0	0	0	0	1	0	0	0	0	0	0	1	1
44	**INTANGIBLE PLANT**	15	15	15	15	15	20	15	15	15	15	15	15	185	93
45	**SUPPLY & PUMPING**	98	98	98	98	98	99	98	98	98	98	98	98	1,177	589
46	**WATER TREATMENT PLANT**	42	42	42	42	42	32	42	42	42	42	42	42	494	247
47	**TRANSMISSION & DISTRIBUTION**	2,419	2,419	2,419	2,419	2,419	2,429	2,419	2,419	2,419	2,419	2,419	2,419	29,038	14,520
48	**GENERAL PLANT**	235	235	235	235	235	230	235	235	235	235	235	235	2,815	1,411
49	**TOTAL GROSS ADDITIONS**	2,809	2,809	2,809	2,809	2,809	2,810	2,809	2,809	2,809	2,809	2,809	2,809	33,709	16,860

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1994
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-Uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year retirements for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Total Retirements	(15) Average Retirements 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	1	1	0	0	0	3	0	0	0	3	7	3
34	340.5 Office Furniture & Equipment	0	0	1	0	0	0	0	2	0	0	0	2	5	3
35	340.51 Computer Equipment	0	0	12	7	0	0	0	33	0	0	0	34	87	43
36	341.5 Transportation Equipment	0	0	111	66	0	0	0	295	0	0	0	302	773	387
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	6	4	0	0	0	17	0	0	0	18	45	23
41	346.5 Communication Equipment	0	0	0	0	0	0	0	1	0	0	0	1	3	1
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	132	78	0	0	0	351	0	0	0	359	920	460
49	**TOTAL RETIREMENTS**	0	0	132	78	0	0	0	351	0	0	0	359	920	460

722

5/23/95 3:38 PM XLS

Note: May not c due to rounding

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1994
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year adjustments for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 6 of 7
Preparer: Kimball

Line No	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Total Adjustments	(15) Ave. Utility Adjustments 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	*339.4 Other Plant & Miscellaneous*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	*343.5 Tools, Shop & Garage Equipment*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1994
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the average balance for accumulated depreciation and the non-used and useful percentage and amount.

FPSC
Schedule: A-9 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-9 (W)(1/7)	(3) 1994 NON-USED & USEFUL Percentage F-Schedules	(4) Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	0	0.00%	0
3	302.1 Franchises	824	0.00%	0
4	339.1 Other Plant & Miscellaneous	0	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	0	0.00%	0
7	304.2 Structures & Improvements	294	0.00%	0
8	305.2 Collecting & Impounding reservoirs	3,316	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	456	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	0	0.00%	0
13	310.2 Power Generation Equipment	0	0.00%	0
14	311.2 Pumping Equipment	1,275	0.00%	0
15	339.2 Other Plant & Miscellaneous	0	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	0	0.00%	0
18	304.3 Structures & Improvements	338	0.00%	0
19	320.3 Water Treatment Equipment	1,641	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	0	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	0	0.00%	0
25	330.4 Distribution Reservoirs	214	0.00%	0
26	331.4 Transmission & Distribution	45,853	0.30%	137
27	333.4 Services	8,625	0.00%	0
28	334.4 Meters & Meter Installation	7,128	0.00%	0
29	335.4 Hydrants	305	0.00%	0
30	339.4 Other Plant & Miscellaneous	0	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	0	0.00%	0
33	304.5 Structures & Improvements	1,257	0.00%	0
34	340.5 Office Furniture & Equipment	1,492	0.00%	0
35	340.51 Computer Equipment	2,368	0.00%	0
36	341.5 Transportation Equipment	3,483	0.00%	0
37	342.5 Stores Equipment	16	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	936	0.00%	0
39	344.5 Laboratory Equipment	130	0.00%	0
40	345.5 Power Operated Equipment	1,864	0.00%	0
41	346.5 Communication Equipment	409	0.00%	0
42	347.5 Miscellaneous Equipment	96	0.00%	0
43	348.5 Other Tangible Plant	377	0.00%	0
44	**INTANGIBLE PLANT**	324	0.00%	0
45	**SUPPLY & PUMPING**	5,341	0.00%	0
46	**WATER TREATMENT PLANT**	1,979	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	62,125	0.22%	137
48	**GENERAL PLANT**	12,388	0.00%	0
49	**TOTAL**	82,657	0.17%	137

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Note: May not cross foot due to rounding

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-11 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water CIAC In Service Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29	**12/27/88 Balance Per Books**	4,050
30	Utility Adjustments to ordered balance (1)	0
31	1989 Additions	900
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	900
35	**12/31/89 Balance**	4,950
36		
37		
38	1990 Additions	500
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	500
42	**12/31/90 Balance**	5,450

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-11 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water CIAC In Service Year-End Balances
1	**12/31/90 Balance**	5,450
2		
3		
4	1991 Additions	1,809
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	1,809
8	**12/31/91 Balance**	7,259
9		
10		
11	1992 Additions	675
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	675
15	**12/31/92 Balance**	7,934
16		
17		
18	1993 Additions	2,510
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	2,510
22	**12/31/93 Balance**	10,444
23		
24		
25	1994 Additions	1,350
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	1,350
29	**12/31/94 Balance**	11,794
30		
31		
32	1995 Additions	
33	1995 Retirements	
34	1995 Adjustments	
35	1995 Net Additions	
36	**12/31/95 Balance**	
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

5/28/95 3:40 PM A11W2.XLS

Note: May not cross foot due to rounding

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1994
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the beginning, ending and average balances of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-12 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1994 CONTRIBUTIONS IN AID OF CONSTRUCTION					1994 AVERAGE BALANCE			1994 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/93	Net Additions	Balance Per Books 12/31/94	Utility Adjustments	Adjusted Balance 12/31/94	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0.00%	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0.00%	0
3	Meter Installation Fees	6,394	1,350	7,744	0	7,744	7,069	0	7,069	0.00%	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0.24%	0
5	Cont. Prpty Other than Lines	4,050	0	4,050	0	4,050	4,050	0	4,050	0.00%	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0.00%	0
7	**TOTAL WATER CIAC**	10,444	1,350	11,794	0	11,794	11,119	0	11,119	0.00%	0
8	**FPSC MARGIN RESERVE - CIAC**				0	0	0	0	0		

Column:
(10) from Schedule A-5 (page 7 of 7)

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION -1994
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-12 (W)
Page 2 of 6
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Classification	Balance Per Books 12/31/93	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Balance Per Books 12/31/94	Net Additions	Average Balance 1994
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	6,394	6,619	6,619	6,619	6,619	6,619	6,619	6,619	6,844	7,294	7,294	7,294	7,744	1,350	7,069
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	4,050	4,050	4,050	4,050	4,050	4,050	4,050	4,050	4,050	4,050	4,050	4,050	4,050	0	4,050
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL WATER CIAC**	10,444	10,669	10,669	10,669	10,669	10,669	10,669	10,669	10,894	11,344	11,344	11,344	11,794	1,350	11,119

Note: May not cross foot due to rounding

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1994
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year net additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Additions	(15) Average Net Add. 1994
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	225	0	0	0	0	0	0	225	450	0	0	450	1,350	675
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL NET ADDITIONS**	225	0	0	0	0	0	0	225	450	0	0	450	1,350	675

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1994
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year gross additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Gross Additions	(15) Ave Gross Additions 1994
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	225	0	0	0	0	0	0	225	450	0	0	450	1,350	675
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL GROSS ADDITIONS**	225	0	0	0	0	0	0	225	450	0	0	450	1,350	675

730

5/29/95 2:53 PM A12W4.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1994
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year retirements for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1994
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL RETIREMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1994
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year adjustments for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Adjustments	(15) Ave. Utility Adjustments 1994
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	**FPSC Margin Reserve - CIAC**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Avg. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-13 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water CIAC In Service Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29	**12/27/88 Balance Per Books**	335
30	Utility Adjustments to ordered balance (1)	0
31	1989 Additions	113
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	113
35	**12/31/89 Balance**	448
36		
37		
38	1990 Additions	130
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	130
42	**12/31/90 Balance**	578

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-13 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water CIAC In Service Year-End Balances
1	**12/31/90 Balance**	578
2		
3		
4	1991 Additions	159
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	159
8	**12/31/91 Balance**	736
9		
10		
11	1992 Additions	190
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	190
15	**12/31/92 Balance**	926
16		
17		
18	1993 Additions	230
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	230
22	**12/31/93 Balance**	1,156
23		
24		
25	1994 Additions	278
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	278
29	**12/31/94 Balance**	1,434
30		
31		
32	1995 Additions	
33	1995 Retirements	
34	1995 Adjustments	
35	1995 Net Additions	
36	**12/31/95 Balance**	
37		
38		
39	1996 Additions	
40	1996 Retirements	
41	1996 Adjustments	
42	1996 Net Additions	
43	**12/31/96 Balance**	

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1994
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the beginning, ending and average balances of accumulated amortization of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-14 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W),A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1994 ACCUMULATED AMORTIZATION OF CIAC					1994 AVERAGE BALANCE			1994 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/93	Net Additions	Balance Per Books 12/31/94	Utility Adjustments	Adjusted Balance 12/31/94	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0.00%	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0.00%	0
3	Meter Installation Fees	314	177	491	0	491	403	0	403	0.00%	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0.22%	0
5	Cont. Prpty Other than Lines	841	101	942	0	942	892	0	892	0.00%	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0.00%	0
7	**TOTAL ACCUM. AMORT. WATER CIAC**	1,155	278	1,433	0	1,433	1,295	0	1,295	0.00%	0

Column:
(10) from Schedule A-9 (page 7 of 7)

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1994
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the accumulated amortization of CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-14 (W)
Page 2 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Balance Per Books 12/31/93	(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 12/31/94	(15) Net Additions	(16) Ave. Utility Balance 1994
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	314	329	344	359	374	389	401	416	431	446	461	476	491	177	403
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	841	849	857	865	873	881	894	902	910	918	926	934	942	101	892
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL ACC. AMORT. CIAC	1,155	1,178	1,201	1,224	1,247	1,270	1,295	1,318	1,341	1,364	1,387	1,410	1,433	278	1,295

Note: May not cross foot due to rounding

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1994
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year net additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Net Additions	(15) Average Net Add. 1994
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	15	15	15	15	15	12	15	15	15	15	15	15	177	89
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	8	8	8	8	8	13	8	8	8	8	8	8	101	51
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL NET ADDITIONS**	23	23	23	23	23	25	23	23	23	23	23	23	278	140

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1994
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year gross additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 4 of 8
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Gross Additions	(15) Average Gross Add. 1994
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	15	15	15	15	15	12	15	15	15	15	15	15	177	89
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	8	8	8	8	8	13	8	8	8	8	8	8	101	51
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL GROSS ADDITIONS**	23	23	23	23	23	25	23	23	23	23	23	23	278	140

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1994
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year retirements of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1994
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL RETIREMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1994
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year adjustments to accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Adjustments	(15) Ave. Utility Adjustments 1994
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -1994
CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

FPSC
Schedule: A-15 (W), (S)
Page 1 of 2
Preparer: Kimball
Supporting Schedules: D-1 (W), (S)

See Schedule A-15 for 1996.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1994
SUMMARY

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

FPSC
Schedule: A-15 (W),(S)
Page 2 of 2
Preparer: Kimball

See Schedule A-15 for 1996.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-16 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W)
A-7(W)

Line No.	(1) Description	(2) Water Advances For Construction Year-end Balances
1	**12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93**	0
2	Utility Adjustments to Beginning Balance	0
3	**Restated Balance 12/31/91**	0
4	1992 Additions	0
5	1992 Adjustments	0
6	**12/31/92 Balance**	0
7	1993 Additions	0
8	1993 Adjustments	0
9	**12/31/93 Balance**	0
10	1994 Additions	0
11	1994 Adjustments	0
12	**12/31/94 Balance**	0
13	1995 Additions	
14	1995 Adjustments	
15	**12/31/95 Balance**	
16	1996 Additions	
17	1996 Adjustments	
18	**12/31/96 Balance**	

AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

19	Beginning Balance 12/31/93	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 12/31/94	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 WATER WORKING CAPITAL ALLOWANCE CALCULATION - 1994

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O & M expenses multiplied by the working capital percent.

FPSC
Schedule: A-17 (W)
Page 1 of 1
Preparer: Vierima
Recap schedules: A-1(W)

(1)		(2)	(3)	(4)	(5)
		1994 WORKING CAPITAL ALLOWANCE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Total Operation and Maintenance Expenses	39,078	0	39,078	B-1(W)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	4,885	0	4,885	

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Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1994

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] 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-18 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/93	(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 12/31/94	(15) Test Year Simple Average Balance
1	Utility Plant in Service	316,648,990	316,550,439	316,502,098	315,677,998	316,178,839	315,659,105	317,355,463	325,607,701	327,711,608	329,410,408	331,285,615	329,835,198	309,070,115	312,859,553
2	Construction in Process	13,210,476	13,185,864	14,581,242	16,786,802	17,604,686	19,633,766	23,844,499	18,025,246	17,319,201	17,062,361	16,797,627	20,770,019	6,947,933	10,079,205
3															
4	**GROSS UTILITY PLANT**	329,859,466	329,736,303	331,083,340	332,464,800	333,783,525	335,292,871	341,199,962	343,632,947	345,030,809	346,472,769	348,083,242	350,605,217	316,018,048	322,938,758
5															
6	Less: Accumulated Deprec.	(71,529,279)	(72,445,554)	(73,361,971)	(74,181,697)	(75,091,916)	(75,969,520)	(76,890,931)	(77,770,280)	(78,426,589)	(79,345,674)	(80,263,254)	(81,196,522)	(73,806,379)	(72,667,829)
7															
8	**NET UTILITY PLANT**	258,330,187	257,290,749	257,721,369	258,283,103	258,691,609	259,323,351	264,309,031	265,862,667	266,604,220	267,127,095	267,819,988	269,408,695	242,211,669	250,270,929
9															
10	Acquisition Adjustment	(488,893)	(488,743)	(488,743)	(488,743)	(488,593)	(492,397)	(492,397)	(492,397)	(492,397)	(492,397)	(492,247)	(492,247)	(1,524,088)	(1,006,491)
11	Accumulated Amortization	18,909	17,965	17,020	16,075	15,130	14,185	13,240	12,295	11,350	10,405	9,461	8,516	209,672	114,291
12															
13	**INVESTMENT IN UTILITY PLANT**	257,860,203	256,819,971	257,249,646	257,810,435	258,218,146	258,845,139	263,829,874	265,382,565	266,123,173	266,645,103	267,337,202	268,924,964	240,897,253	249,378,729
14															
15	Land Held For Resale	481,839	481,839	481,838	481,839	481,839	481,839	481,839	481,839	481,839	481,838	481,790	481,790	481,790	481,815
16	Bonds Receivable	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,235,000
17	Investment In Gas Assets	1,508,140	1,492,759	1,487,426	1,493,850	1,490,917	1,485,062	1,479,524	1,471,350	1,468,619	1,464,966	1,457,937	1,455,881	1,480,589	1,494,365
18															
19	**TOTAL OTHER INVESTMENTS**	4,239,979	4,224,598	4,219,264	4,225,689	4,222,756	4,216,901	4,181,363	4,173,189	4,170,458	4,166,804	4,159,727	4,157,671	4,182,379	4,211,180
20															
21	Cash	2,030,622	(784,300)	(983,438)	731,685	873,936	1,436,966	1,805,171	1,504,532	1,309,263	935,372	1,961,916	157,829	897,997	1,464,310
22	Special Deposits	171,116	248,232	249,617	170,571	173,284	19,691	219,564	218,878	219,415	417,297	419,055	112,253	307,907	239,512
23	*Restricted Cash*	1,171,434	1,103,870	1,689,665	1,133,411	1,130,612	1,697,376	10,812,697	10,579,907	11,167,834	9,826,039	9,870,989	9,719,746	9,487,936	5,329,685
24	Utility Deposits	98,810	122,243	122,243	133,798	133,798	108,040	109,040	109,040	109,015	109,015	109,016	93,318	88,881	93,846
25	Working Funds	9,122	9,551	11,430	41,271	11,128	10,233	10,967	10,897	8,959	9,129	15,740	14,540	12,633	10,878
26	Temporary Cash Investments	9,182,259	10,370,941	8,850,638	6,696,435	6,555,903	7,218,908	4,530,899	2,549,181	786,317	1,293,653	1,802,986	1,257,749	8,000,000	8,591,130
27															
28	**TOTAL CASH**	12,663,363	11,070,537	9,940,155	8,907,171	8,878,661	10,491,214	17,488,338	14,972,435	13,600,803	12,590,505	14,179,702	11,355,435	18,795,354	15,729,361
29															

5/29/95 3:36 PM A18W1.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1994

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] 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-18 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/93	(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 12/31/94	(15) Test Year Simple Average Balance
33	Customer Accounts Receivable	3,213,090	3,494,057	3,207,320	3,314,006	3,970,870	3,764,683	3,629,114	3,293,921	3,088,193	3,466,653	3,161,762	3,577,165	3,842,823	3,527,957
34	Other Accounts Receivable	388,265	368,433	296,216	278,300	275,750	257,488	239,871	238,061	221,197	222,333	239,137	366,013	329,240	358,753
35	Allowance for Doubtful Accounts	(312,278)	(335,199)	(324,111)	(376,189)	(373,599)	(426,889)	(306,293)	(367,346)	(167,830)	(157,191)	(173,947)	(207,426)	(326,785)	(319,532)
36	Notes Receivable	38,500	38,500	26,000	0	0	0	0	0	0	0	0	0	0	19,250
37	Inventories	554,580	550,280	520,738	578,435	616,185	451,178	477,886	480,833	476,571	443,543	437,535	312,941	351,572	453,076
38	Prepaid Expenses	155,388	142,277	113,093	58,973	39,441	30,555	6,470	(62,854)	(82,368)	(128,246)	(20,507)	(4,335)	80,352	117,870
39	Accrued Interest Receivable	122,777	26,290	124,241	26,000	68,257	82,094	17,923	135,051	180,978	154,674	166,534	192,824	196,029	159,403
40	Unbilled Revenues	4,041,187	4,111,400	4,190,845	3,824,762	3,824,762	3,824,762	3,824,762	3,824,762	3,824,762	3,824,762	3,824,762	3,824,762	3,490,671	3,765,929
41	Misc Current Assets	57,506	63,492	64,407	72,493	83,763	85,199	87,045	90,472	105,543	105,719	107,958	177,804	179,933	118,720
42															
43	TOTAL CURRENT ASSETS	8,259,015	8,459,530	8,218,749	7,776,780	8,505,429	8,069,070	7,976,778	7,632,900	7,647,046	7,932,247	7,743,234	8,239,748	8,143,835	8,201,426
44															
45	Unamortized Debt Issue Cost	2,449,582	2,429,618	2,411,625	2,392,561	2,430,298	2,409,708	2,672,539	2,663,964	2,643,106	2,623,289	2,601,322	2,581,320	2,558,722	2,504,152
46	Extraordinary Abandonment	0	0	0	0	0	0	0	0	0	0	0	0	690,175	345,088
47	Regulatory Assets	1,873,583	1,874,644	2,269,963	2,302,964	2,304,053	2,305,150	2,306,248	2,307,895	2,308,993	2,309,947	2,310,600	2,311,252	2,488,413	2,180,998
48	Preliminary Survey and Investigations	1,739,974	1,568,973	1,577,390	1,645,154	1,657,654	1,665,811	1,745,020	886,569	962,083	979,900	983,595	1,030,985	774,159	1,257,066
49	Temporary Clearing Accounts	10,816	95,903	24,269	232,115	61,475	59,407	54,814	3,396	15,900	22,225	15,692	(44,030)	(7,890)	1,463
50	Clearing Accounts	0	15,617	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	2,344,927	2,323,844	2,343,366	2,300,959	2,417,645	2,432,235	2,456,176	2,482,771	2,466,100	2,298,561	2,256,810	2,192,786	1,963,777	2,154,352
52	Other Deferred Debits	1,954,057	2,124,802	2,095,278	2,100,335	2,149,913	2,249,074	4,800,685	4,754,208	4,779,990	4,862,802	4,823,629	4,889,840	5,707,993	3,831,025
53	Deferred Federal Income Taxes	12,699,029	12,699,029	13,503,994	13,567,089	13,567,089	13,567,089	13,567,089	13,567,089	13,567,089	13,567,089	13,567,089	13,567,089	14,013,106	13,356,068
54	Deferred State Income Taxes	3,390,497	3,390,497	3,685,894	3,695,092	3,695,092	3,695,092	3,695,092	3,695,092	3,695,092	3,695,092	3,695,092	3,695,092	3,719,605	3,555,051
55															
56	TOTAL DEFERRED ASSETS	26,462,465	26,522,927	28,021,799	28,236,319	28,283,219	28,383,566	31,297,663	30,360,984	30,438,353	30,358,905	30,253,829	30,224,334	31,908,059	29,185,263
57															
58	TOTAL ASSETS	309,485,025	307,097,563	307,649,613	306,956,394	308,108,211	310,005,890	324,774,016	322,522,073	321,979,833	321,693,564	323,673,694	322,902,152	303,926,880	306,705,959

5/29/95 3:36 PM A18W2.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1994

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] 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 12/31/93	(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 12/31/94	(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	4,673,713	5,241,498	5,696,670	5,471,535	5,792,871	5,995,585	6,267,379	6,224,757	6,118,079	5,918,118	5,587,771	5,450,340	5,344,894	5,909,304
4															
5	TOTAL STOCKHOLDERS EQUITY	77,506,118	78,073,903	78,529,075	78,303,940	78,625,276	78,827,990	79,099,784	79,057,162	78,950,484	78,750,523	78,420,176	78,282,745	78,177,299	77,841,709
6															
7	Bonds Payable	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	0	0	7,500,000
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	70,220,738	70,219,542	70,217,832	70,056,557	70,039,527	70,037,294	81,977,312	81,975,479	80,972,244	80,947,599	80,943,694	97,462,761	80,814,090	75,517,414
10															
11	TOTAL LONG TERM DEBT	109,416,988	109,415,792	109,414,082	109,252,807	109,235,777	109,233,544	121,173,562	121,171,729	120,168,494	120,143,849	120,139,944	121,659,011	105,010,340	107,213,664
12															
13	TOTAL CAPITALIZATION	186,923,106	187,489,695	187,943,157	187,556,747	187,861,053	188,061,534	200,273,346	200,228,891	199,118,978	198,894,372	198,560,120	199,941,756	183,187,639	185,055,373
14															
15	Accounts Payable	4,514,298	223,076	923,895	1,672,731	912,065	982,503	1,656,388	799,684	1,253,706	304,633	1,383,798	1,837,935	3,519,486	4,016,893
16	Accounts Payable-Other	507,974	514,083	495,052	546,107	547,613	546,295	581,618	587,716	512,971	535,802	504,520	459,720	451,791	479,884
17	Current Portion of Debt	1,160,000	1,160,000	1,160,000	1,160,000	1,175,000	1,175,000	1,953,943	1,953,943	1,953,943	1,853,943	1,955,570	1,957,207	2,021,538	1,590,770
18	Accounts Payable-Affiliates	882,365	1,257,082	45,860	(287,371)	(131,324)	(11,142)	110,534	140,145	(825,338)	(405,713)	(230,057)	(15,400)	1,734,406	1,308,386
19	Customer Deposits	1,773,755	1,782,646	1,809,402	1,777,911	1,790,942	1,812,292	1,837,236	1,851,111	1,864,998	1,871,473	1,880,107	1,887,130	1,697,673	1,735,714
20	Accrued Taxes Payable	3,426,244	4,842,844	5,888,811	3,896,217	4,516,669	4,877,738	5,344,103	7,188,813	6,224,344	6,360,781	6,509,303	3,525,188	3,255,004	3,340,624
21	Accrued Interest-Debt	1,427,135	899,748	374,873	1,151,064	1,727,244	2,308,175	2,291,738	574,134	1,134,171	1,140,706	1,707,889	1,360,256	1,760,712	1,593,924
22	Other Accrued Interest	55,945	56,982	58,363	59,681	61,571	63,967	62,308	58,766	56,806	55,681	56,409	55,044	50,275	53,110
23	Notes Payable	36,258	35,543	34,837	34,053	33,186	32,454	31,784	31,108	30,426	29,739	29,040	28,440	27,730	31,994
24	Accrued Liabilities	576,384	749,268	745,760	789,140	825,981	917,427	1,072,219	752,015	846,637	976,426	1,176,109	1,401,606	995,475	785,930
25															
26	TOTAL CURRENT LIABILITIES	14,360,358	11,521,272	11,536,853	10,799,533	11,458,947	12,704,729	14,941,871	13,937,435	13,052,464	12,823,571	14,952,688	12,497,126	15,514,090	14,937,229
27															

5/29/95 3:36 PM A19W1.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1994

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] 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 2 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/93	(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 12/31/94	(15) Test Year Simple Average Balance
28	Advances For Construction	3,255,918	3,255,918	3,343,983	3,241,182	3,256,725	3,420,295	3,495,361	3,570,419	3,536,609	3,536,609	3,569,843	3,679,138	4,238,230	3,747,074
29	Deferred Revenues	1,132,230	1,054,052	0	422	434	(2,093)	(2,093)	(2,088)	(2,092)	(2,083)	(2,138)	9,387	23,044	577,657
30	Other Deferred Credits	1,464,135	1,532,727	1,481,362	2,257,522	2,259,071	2,281,884	2,335,844	2,452,487	2,591,650	2,685,773	2,795,638	2,768,846	2,334,736	1,899,436
31	Regulatory Liabilities	2,007,626	2,007,626	2,402,746	2,397,122	2,397,122	2,397,122	2,397,122	2,397,122	2,397,122	2,397,122	2,397,122	2,397,122	2,599,125	2,303,376
32	Pension And Benefits Reserves	115,086	(22,711)	13,023	(189,285)	(193,772)	(158,038)	(148,269)	(196,429)	(160,696)	(126,547)	(176,307)	(179,874)	(341,716)	(113,315)
33	Other Accrued Reserves	0	0	0	0	0	0	0	40,000	80,000	120,000	160,000	200,000	0	0
34	Contributions In Aid Construction	109,005,061	109,237,649	109,489,963	109,690,998	109,892,189	110,179,878	110,450,095	110,730,838	110,936,083	111,202,293	111,458,634	111,999,236	96,784,911	103,899,986
35	Accumulated Amortization	(22,342,371)	(22,615,878)	(22,889,385)	(23,162,892)	(23,436,399)	(23,709,906)	(23,983,413)	(24,256,920)	(24,530,427)	(24,803,934)	(25,076,468)	(25,349,976)	(23,786,886)	(23,064,629)
36	Deferred Investment Tax Credit	1,095,418	1,092,277	1,090,997	1,087,856	1,084,716	1,081,576	1,078,436	1,075,296	1,072,156	1,069,015	1,065,875	1,062,735	1,404,513	1,249,966
37	Deferred Taxes-AFUDC	715,075	715,075	712,815	732,416	732,416	732,416	732,417	732,416	732,416	732,416	732,416	732,416	732,191	723,633
38	Deferred Income Taxes	11,753,383	11,829,861	12,524,099	12,544,773	12,795,709	13,016,493	13,203,299	11,812,606	13,155,570	13,164,957	13,218,271	13,144,240	19,227,003	15,490,193
39															
40	TOTAL DEFERRED CREDITS	108,201,561	108,086,596	108,169,603	108,600,114	108,788,211	109,239,627	109,558,799	108,355,747	109,806,391	109,975,621	110,160,886	110,463,270	105,225,151	106,713,357
41															
42	TOTAL CAPITAL AND LIABILITIES	309,485,025	307,097,563	307,649,613	306,956,394	308,108,211	310,005,890	324,774,016	322,522,073	321,979,833	321,693,564	323,673,694	322,902,152	303,926,880	306,705,959

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1994
ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the annual balance of Acquisition Adjustments, and the Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedule: A-1 (W),A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)
	ACQUISITION ADJUSTMENTS BALANCE			ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS		
Line No.	Description	Amount	Average Balance (1)	Description	Annual Expense & Balance	Average Balance (1)
	12/27/88 Balance Per Books			12/27/88 Balance Per Books	0	
1		0				
2	Adjustments	0		Adjustments	0	
3	12/31/91 Adjusted Balance	0		12/31/91 Adjusted Balance	0	
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	0	**12/31/94 BALANCE**	0	0
10				1995 Amortization Expense		
11	12/31/95 BALANCE			12/31/95 BALANCE		
12				1996 Amortization Expense		
13	12/31/96 BALANCE			12/31/96 BALANCE		

Note: (1) Acquisition Adjustment simple average and 13-month average balances are the same as year-end balances for the test period. Year-end balances remain unchanged from those originally ordered. The acquisition adjustment balance is amortized straight-line; therefore, the annual amortization expense remains constant each year.

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION

	(1)	(2)	(3)	(4)
	ACQUISITION ADJUSTMENTS:	1994	Supporting Schedules	Recap Schedules
14	Average Balance	0	Above	
15	Composite Non-Used & Useful Plant in Service - %	0.22%	A-5 (W)	
16	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	0	Above	
18	Composite Non-Used & Useful Accumulated Depreciation - %	0.17%	A-9 (W)	
19	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
20	**NET NON-USED AND USEFUL AMOUNT**	0		A-7 (W)

Note: May not cross foot due to rounding.

SCHEDULE OF OTHER - WATER - 1994
DEFERRED DEBITS

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of average balances for deferred debits for the test year.

Schedule: A-21 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W),

(1)		(2)	(3)	(4)	(5)
		TOTAL DEFERRED DEBITS			
Line No.	Description	ADDITIONS	MONTHLY AMORTIZATION	UNAMORTIZED BALANCE	Recap Schedule
1	**DEFERRED DEBITS**				
3	**12/31/93 Balance**			0	
4	Jan	0	0	0	
5	Feb	0	0	0	
6	Mar	0	0	0	
7	Apr	0	0	0	
8	May	0	0	0	
9	Jun	0	0	0	
10	Jul	0	0	0	
11	Aug	0	0	0	
12	Sep	0	0	0	
13	Oct	0	0	0	
14	Nov	0	0	0	
15	12/31/94 Balance	0	0	0	
16					
17	**Total Amortization Expense 12/31/94**		0		B-1 (W)
18	**Average Rate Base Balance 12/31/94**			**0**	A-1 (W)

SCHEDULE OF WATER NET OPERATING INCOME - 1994
PRESENT AND REQUESTED

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

Line No.	(1) Description	(2) 1994 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1994 REQUESTED OPERATING INCOME Requested Revenue Increase	(6) Requested Income	(7) Requested Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	37,332	1,768	39,100	224,052	263,152	573.02%	B-4(W),B-3(W)
3	Other Revenue	1,077	0	1,077	0	1,077		B-4(W)
4	**TOTAL OPERATING REVENUES**	38,409	1,768	40,177	224,052	264,229		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	39,078	0	39,078	0	39,078		B-5(W)
7	Depreciation net of CIAC Amort	33,360	0	33,360	0	33,360		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	37,552	3	37,554	10,082 (A)	47,636		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(52,817)	681	(52,136)	82,539 (B)	30,403		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	57,174	684	57,857	92,621	150,478		
12	**NET OPERATING INCOME**	(18,764)	1,084	(17,680)	131,431	113,751		
13	**RATE BASE**	1,154,834	0	1,154,834		1,154,834		A-1(W)
14	**RATE OF RETURN**	(1.62%)		(1.53%)		9.85%		D-1(W)

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.

SCHEDULE OF WATER NET OPERATING INCOME - 1994
PRESENT AND REQUIRED

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year
If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

Line No.	(1) Description	(2) 1994 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1994 REQUIRED OPERATING INCOME Required Revenue Increase		(6) Required Income	(7) Required Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**								
2	Water Sales	37,332	1,768	39,100	224,052		263,152	573.02%	B-4(W),B-3(W)
3	Other Revenue	1,077	0	1,077	0		1,077		B-4(W)
4	**TOTAL OPERATING REVENUES**	38,409	1,768	40,177	224,052		264,229		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	39,078	0	39,078	0		39,078		B-5(W)
7	Depreciation net of CIAC Amort	33,360	0	33,360	0		33,360		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	37,552	3	37,554	10,082	(A)	47,636		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(52,817)	681	(52,136)	82,539	(B)	30,403		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	57,174	684	57,857	92,621		150,478		
12	**NET OPERATING INCOME**	(18,764)	1,084	(17,680)	131,431		113,751		
13	**RATE BASE**	1,154,834	0	1,154,834			1,154,834		A-1(W)
14	**RATE OF RETURN**	(1.62%)		(1.53%)			9.85%		D-1(W)

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1994
REQUIRED AND REQUESTED

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of required and requested revenue adjustments for the test year.

FPSC
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	11.19%	D-1(W)	
3	Rate of Return (%)	9.85%	9.85%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	1,154,834	1,154,834	A-1(W)	
6	Required / Requested Income (L3 x L5)	113,751	113,751		
7	Adjusted Income Under Present Rates	(17,680)	(17,680)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	131,431	131,431		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	213,970	213,970		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	224,052	224,052		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	213,970	213,970		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	82,539	82,539		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	10,082	10,082		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	131,431	131,431		B-1(W)1/3,2//3

Notes:
(A) For interim period, the Required Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).
(B) See below calculation of Required Rate of Return for interim 1995.
(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.
(D) Requested Rate of Return is calculated using requested income divided by rate base.

1995 INTERIM REQUIRED RATE OF RETURN CALCULATION

Line No.	Class of Capital	(1) Ratio	(2) Cost Rate	(3) Weighted Cost
21	Long-Term Debt	57.79%	8.97%	5.18%
22	Customer Deposits	0.90%	5.92%	0.05%
23	Deferred ITC	0.67%	9.89%	0.07%
24	Short Term Debt	0.00%	0.00%	0.00%
25	Preferred Stock	0.00%	0.00%	0.00%
26	Common Equity	41.44%	11.19%	4.64%
27	Adjustment for Gas	(0.80%)	11.19%	(0.09%)
28	TOTAL	100.00%		9.85%

5/30/95 12:07 PM B01W3.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1994

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line shown on the net operating income statement.

FPSC
Schedule: B-3(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Water	(3) Supporting Schedule
1	**A. REVENUES:**		B-4(W)
2	1. Difference between Booked & Annualized Revenues.	(1,768)	
3			
4	2.	0	
5			
6		(1,768)	
7	**B. OPERATION AND MAINTENANCE EXPENSE:**		B-5(W)
8	1.	0	
9			
10	2.	0	
11			
12	3.	0	
13			
14	4.	0	
15			
16	5.	0	
17			
18	6.	0	
19			
20	7.	0	
21			
22		0	
23	**C. DEPRECIATION NET OF AMORTIZATION OF CIAC:**		B-13(W)
24	1.	0	
25			
26	2.	0	
27			
28		0	
29	**D. AMORTIZATION:**		B-18(W), A-21(W)
30	1.	0	
31			
32	2.	0	
33			
34		0	
35	**E. TAXES OTHER THAN INCOME:**		B-15(W)
36	1. Calculate RAF impact due to difference between booked and annualized revenues.	80	
37			
38	2. N/A	0	
39			
40	3. Non Used and Useful Property Taxes	(77)	
41			
42		3	
43	**F. INCOME TAXES:**		B-16(W)
44	1. Calculate income tax impact as a result of the adjustments to per book income components.	681	
45			
46	2.	0	
47			
48		681	
49			
50			
51	**TOTAL WATER INCOME ADJUSTMENTS**	(1,084)	

Note. May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING REVENUES - 1994
UNDER PRESENT RATES

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered or measured commercial and provide an explanation.

FPSC
Schedule: B-4(W)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-1(W)
B-3(W)

Line No.	Account No. and Description	1994 Revenues (Present) Per Books	Adjustments	Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0		
3	461.1 Metered - Residential	35,333		
4	461.2 Metered - Commercial	2,034		
5	461.3 Metered - Industrial	0		
6	461.4 Metered - Public Authority	0		
7	461.5 Metered - Multi-Family	0		
8	Subtotal Water Sales	37,367	1,733	39,100
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0		
11	462.2 Private Fire Protection	0		
12	464 Other Sales - Public Authorities	0		
13	465 Irrigation Customers	0		
14	466 Sales for Resale	0		
15	467 Interdepartmental Sales	0		
16	475 Unbilled Revenues	(35)		
17	Subtotal Other Water Sales	(35)	35	0
18	**TOTAL WATER SALES**	37,332	1,768	39,100
19	**OTHER WATER REVENUES:**			
20	470 Forfeited Discounts	0		0
21	471 Misc. service Revenues	1,077		1,077
22	472 Rents From Water Property	0		0
23	473 Interdepartmental Rents	0		0
24	474 Other Water Revenues	0		0
25	**TOTAL OTHER WATER REVENUES**	1,077	0	1,077
26	**TOTAL PRESENT WATER OPERATING REVENUES**	38,409	1,768	40,177

Note: Adjustment relates to Annualized Revenues and cannot be broken out by class of service.
An explanation of Adjustments is provided in the "E" Schedules.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
SUMMARY OF TOTAL O & M EXPENSES

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule that summarizes the total direct and allocated O & M expenses for the test year.

FPSC
Schedule: B-5(W)
Page 1 Of 9
Preparer: Kimball
Recap Schedule: B-1(W)

Line No.	(1) Account No. and Name	(2) 1994 TOTAL O & M (.1 - .8) Per Books O & M	(3) Adjustments	(4) Adjusted O & M	(5) 1994 DIRECT O & M (.1 - .6) Per Books O & M	(6) Adjustments	(7) Adjusted O & M	(8) 1994 ALLOCATED CUST ACCTS (.7) Per Books O & M	(9) Adjustments	(10) Adjusted O & M	(11) 1994 ALLOCATED A & G (.8) Per Books O & M	(12) Adjustments	(13) Adjusted O & M
1	601 Salaries & Wages - Employees	11,506	0	11,506	3,725	0	3,725	2,287	0	2,287	5,494	0	5,494
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits (1)	2,758	0	2,758	893	0	893	548	0	548	1,317	0	1,317
4	610 Purchased Water	14,785	0	14,785	14,785	0	14,785	0	0	0	0	0	0
5	615 Purchased Power	314	0	314	214	0	214	9	0	9	91	0	91
6	616 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	91	0	91	91	0	91	0	0	0	0	0	0
8	620 Materials & Supplies	4,162	0	4,162	3,739	0	3,739	137	0	137	286	0	286
9	631 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632 Contractual Services - Acct.	238	0	238	0	0	0	0	0	0	238	0	238
11	633 Contractual Services - Legal	188	0	188	0	0	0	0	0	0	188	0	188
12	634 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	712	0	712	56	0	56	0	0	0	656	0	656
14	641 Rental of Real Building/Real Property	205	0	205	0	0	0	20	0	20	185	0	185
15	642 Rental of Equipment	13	0	13	0	0	0	0	0	0	13	0	13
16	650 Transportation Expense	1,000	0	1,000	875	0	875	56	0	56	69	0	69
17	656 Insurance - Vehicle	156	0	156	0	0	0	0	0	0	156	0	156
18	657 Insurance - General Liability	357	0	357	0	0	0	0	0	0	357	0	357
19	658 Insurance - Workman's Comp (2)	205	0	205	66	0	66	41	0	41	98	0	98
20	659 Insurance - Other	32	0	32	0	0	0	0	0	0	32	0	32
21	660 Advertising Expense	38	0	38	0	0	0	0	0	0	38	0	38
22	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667 Reg. Comm. Exp. - Other	126	0	126	0	0	0	0	0	0	126	0	126
24	670 Bad Debt Expense	174	0	174	0	0	0	174	0	174	0	0	0
25	675 Miscellaneous Expenses	2,018	0	2,018	34	0	34	163	0	163	1,821	0	1,821
26	**TOTAL WATER O & M EXPENSES**	39,078	0	39,078	24,478	0	24,478	3,435	0	3,435	11,165	0	11,165

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
TOTAL O & M BY MONTH (6XX.1 - 6XX.8)

Company: SSU / St. Johns / Palm Valley
Docket No.:
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 2 0f 9
Preparer: Kimball
Recap Schedule B-1(W)

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL O & M (.1 - .8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.8 Salaries & Wages - Employees	675	1,753	679	1,019	647	913	862	625	840	957	783	1,773	11,506	0	11,506
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8 Employee Pensions & Benefits (1)	162	420	163	244	155	219	207	150	201	229	183	425	2,758	0	2,758
4	610.1-.8 Purchased Water	(1,327)	1,369	1,369	1,529	1,779	1,726	0	2,739	1,410	1,397	1,397	1,397	14,785	0	14,785
5	615.1-.8 Purchased Power	15	15	15	15	15	16	160	(129)	(363)	8	539	9	314	0	314
6	616.1-.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.8 Chemicals	0	0	91	0	0	0	0	0	0	0	0	0	91	0	91
8	620.1-.8 Materials & Supplies	31	1,303	198	816	202	324	45	130	241	51	154	667	4,162	0	4,162
9	631.1-.8 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.8 Contractual Services - Acct.	18	19	20	18	18	21	21	22	23	20	18	19	238	0	238
11	633.1-.8 Contractual Services - Legal	14	15	16	15	15	17	16	17	19	16	14	15	188	0	188
12	634.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8 Contractual Services - Other	50	52	54	51	51	58	57	116	65	56	50	53	712	0	712
14	641.1-.8 Rental of Real Building/Real Property	16	16	17	16	16	18	18	17	20	17	16	18	205	0	205
15	642.1-.8 Rental of Equipment	1	1	1	1	1	1	1	1	1	1	1	1	13	0	13
16	650.1-.8 Transportation Expense	131	149	81	48	119	58	57	58	63	84	57	96	1,000	0	1,000
17	656.1-.8 Insurance - Vehicle	12	12	13	12	12	14	14	14	15	13	12	13	156	0	156
18	657.1-.8 Insurance - General Liability	27	28	29	28	28	32	31	32	35	30	27	29	357	0	357
19	658.1-.8 Insurance - Workman's Comp (2)	12	31	12	18	11	17	15	11	15	17	13	32	205	0	205
20	659.1-.8 Insurance - Other	2	3	3	3	3	3	3	3	3	3	2	3	32	0	32
21	660.1-.8 Advertising Expense	3	3	3	3	3	3	3	3	4	3	3	3	38	0	38
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.8 Reg. Comm. Exp. - Other	10	10	10	10	10	11	11	11	12	11	10	10	126	0	126
24	670.1-.8 Bad Debt Expense	12	10	17	14	16	17	15	0	12	15	16	29	174	0	174
25	675.1-.8 Miscellaneous Expenses	150	154	166	154	156	178	173	166	191	168	153	206	2,018	0	2,018
26	**TOTAL WATER O & M EXPENSES**	15	5,362	2,956	4,012	3,257	3,646	1,710	3,988	2,807	3,096	3,429	4,800	39,078	0	39,078

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF OPERATING AND MAINTENANCE EXPENSES - 1994
DIRECT EXPENSES BY MONTH (6XX.1 - 6XX.6)

Company: SSU / St Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 3 Of 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL DIRECT O & M (1 - 8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.6 Salaries & Wages - Employees	101	1,181	7	410	9	199	180	123	141	296	134	946	3,725	0	3,725
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6 Employee Pensions & Benefits (1)	24	283	2	98	2	48	43	29	34	71	32	227	893	0	893
4	610.1-.6 Purchased Water	(1,327)	1,369	1,369	1,529	1,779	1,726	0	2,739	1,410	1,397	1,397	1,397	14,785	0	14,785
5	615.1-.6 Purchased Power	7	7	7	7	7	7	151	(137)	(373)	0	531	0	214	0	214
6	616.1-.6 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.6 Chemicals	0	0	91	0	0	0	0	0	0	0	0	0	91	0	91
8	620.1-.6 Materials & Supplies	0	1,272	161	783	167	285	8	104	203	15	120	621	3,739	0	3,739
9	631.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6 Contractual Services - Other	0	0	0	0	0	0	0	56	0	0	0	0	56	0	56
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.1-.6 Transportation Expense	122	140	70	38	108	46	46	52	52	73	47	81	875	0	875
17	656.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6 Insurance - Workman's Comp (2)	2	2	0	7	0	4	3	2	3	5	2	17	66	0	66
20	659.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	34	34	0	34
26	TOTAL WATER DIRECT O & M EXPENSES	(1,071)	4,273	1,707	2,872	2,072	2,315	431	2,966	1,470	1,857	2,263	3,323	24,478	0	24,478

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees
(2) Workmans Comp is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (6XX.7)

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 4 Of 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.7 Salaries & Wages - Employees	154	137	218	183	212	228	202	5	156	196	212	384	2,287	0	2,287
2	603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7 Employee Pensions & Benefits (1)	37	33	52	44	51	55	49	1	37	47	51	92	548	0	548
4	610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7 Purchased Power	1	1	1	1	1	1	1	0	1	1	1	1	9	0	9
6	616.7 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7 Materials & Supplies	9	8	13	11	13	14	12	0	9	12	13	23	137	0	137
9	631.7 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7 Rental of Real Building/Real Property	1	1	2	2	2	2	2	0	1	2	2	3	20	0	20
15	642.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7 Transportation Expense	4	3	5	4	5	6	5	0	4	5	5	9	56	0	56
17	656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7 Insurance - Workman's Comp (2)	3	2	4	3	4	4	4	0	3	3	4	7	41	0	41
20	659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7 Bad Debt Expense	12	10	17	14	16	17	15	0	12	15	16	29	174	0	174
25	675.7 Miscellaneous Expenses	11	10	16	13	15	16	14	0	11	14	15	27	163	0	163
26	**TOTAL WATER ALLOCATED CUST ACCTS EXP.**	232	206	327	275	318	342	304	7	234	295	319	577	3,435	0	3,435

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

5/30/95 10:37 AM B05W4.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
ALLOCATED A & G EXPENSES BY MONTH (6XX.8)

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 5 Of 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED A & G EXPENSE (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.8 Salaries & Wages - Employees	420	435	454	426	426	486	460	499	543	465	417	443	5,494	0	5,494
2	603.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8 Employee Pensions & Benefits (1)	101	104	109	102	102	117	115	120	130	111	100	106	1,317	0	1,317
4	610.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8 Purchased Power	7	7	8	7	7	8	8	8	9	8	7	7	91	0	91
6	616.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8 Materials & Supplies	22	23	24	22	22	25	25	26	28	24	22	23	286	0	286
9	631.8 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.8 Contractual Services - Acct.	18	19	20	18	18	21	21	22	23	20	18	19	238	0	238
11	633.8 Contractual Services - Legal	14	15	16	15	15	17	16	17	19	16	14	15	188	0	188
12	634.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8 Contractual Services - Other	50	52	54	51	51	58	57	60	65	56	50	53	656	0	656
14	641.8 Rental of Real Building/Real Property	14	15	15	14	14	16	16	17	18	16	14	15	185	0	185
15	642.8 Rental of Equipment	1	1	1	1	1	1	1	1	1	1	1	1	13	0	13
16	650.8 Transportation Expense	5	5	6	5	5	6	6	6	7	6	5	6	69	0	69
17	656.8 Insurance - Vehicle	12	12	13	12	12	14	14	14	15	13	12	13	156	0	156
18	657.8 Insurance - General Liability	27	28	29	28	28	32	31	32	35	30	27	29	357	0	357
19	658.8 Insurance - Workman's Comp (2)	7	8	8	8	8	9	9	9	10	8	7	8	98	0	98
20	659.8 Insurance - Other	2	3	3	3	3	3	3	3	3	3	2	3	32	0	32
21	660.8 Advertising Expense	3	3	3	3	3	3	3	3	4	3	3	3	38	0	38
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.8 Reg. Comm. Exp. - Other	10	10	10	10	10	11	11	11	12	11	10	10	126	(0)	126
24	670.8 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8 Miscellaneous Expenses	139	144	150	141	141	161	159	165	180	154	138	147	1,821	0	1,821
26	TOTAL WATER ALLOCATED A & G EXPENSES	854	883	923	865	867	989	975	1,015	1,104	944	847	900	11,165	(0)	11,165

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

760

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
SUMMARY OF TOTAL UTILITY ADJUSTMENTS TO O & M (6XX.1 - 6XX.8)

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 6 of 9
Preparer: Kimball
Recap Schedule: B-3(W)

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							TOTAL UTILITY ADJUSTMENTS TO O&M EXPENSES							
Line No.	Account No.	and Name	Per Books O & M	Purchased Raw Water from Marco Island									Net Adjustments	Total Adjusted O & M
1	601.1-.8	Salaries & Wages - Employees	11,506	0	0	0	0	0	0	0	0	0	0	11,506
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8	Employee Pensions & Benefits (1)	2,758	0	0	0	0	0	0	0	0	0	0	2,758
4	610.1-.8	Purchased Water	14,785	0	0	0	0	0	0	0	0	0	0	14,785
5	615.1-.8	Purchased Power	314	0	0	0	0	0	0	0	0	0	0	314
6	616.1-.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.8	Chemicals	91	0	0	0	0	0	0	0	0	0	0	91
8	620.1-.8	Materials & Supplies	4,162	0	0	0	0	0	0	0	0	0	0	4,162
9	631.1-.8	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.8	Contractual Services - Acct.	238	0	0	0	0	0	0	0	0	0	0	238
11	633.1-.8	Contractual Services - Legal	188	0	0	0	0	0	0	0	0	0	0	188
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8	Contractual Services - Other	712	0	0	0	0	0	0	0	0	0	0	712
14	641.1-.8	Rental of Real Building/Real Property	205	0	0	0	0	0	0	0	0	0	0	205
15	642.1-.8	Rental of Equipment	13	0	0	0	0	0	0	0	0	0	0	13
16	650.1-.8	Transportation Expense	1,000	0	0	0	0	0	0	0	0	0	0	1,000
17	656.1-.8	Insurance - Vehicle	156	0	0	0	0	0	0	0	0	0	0	156
18	657.1-.8	Insurance - General Liability	357	0	0	0	0	0	0	0	0	0	0	357
19	658.1-.8	Insurance - Workman's Comp (2)	205	0	0	0	0	0	0	0	0	0	0	205
20	659.1-.8	Insurance - Other	32	0	0	0	0	0	0	0	0	0	0	32
21	660.1-.8	Advertising Expense	38	0	0	0	0	0	0	0	0	0	0	38
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.8	Reg. Comm. Exp. - Other	126	0	0	0	0	0	0	0	0	0	0	126
24	670.1-.8	Bad Debt Expense	174	0	0	0	0	0	0	0	0	0	0	174
25	675.1-.8	Miscellaneous Expenses	2,018	0	0	0	0	0	0	0	0	0	0	2,018
26	**TOTAL WATER O & M EXPENSES**		39,078	0	0	0	0	0	0	0	0	0	0	39,078

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (6XX.1 - 6XX.6)

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 7 Of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
					UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES									
Line No.	Account No.	Account Name	Per Books O & M	Purchased Raw Water from Marco Island									Net Adjustments	Total Adjusted O & M
1	601.1-.6	Salaries & Wages - Employees	3,725	0	0	0	0	0	0	0	0	0	0	3,725
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6	Employee Pensions & Benefits (1)	893	0	0	0	0	0	0	0	0	0	0	893
4	610.1-.6	Purchased Water	14,785	0	0	0	0	0	0	0	0	0	0	14,785
5	615.1-.6	Purchased Power	214	0	0	0	0	0	0	0	0	0	0	214
6	616.1-.6	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.6	Chemicals	91	0	0	0	0	0	0	0	0	0	0	91
8	620.1-.6	Materials & Supplies	3,739	0	0	0	0	0	0	0	0	0	0	3,739
9	631.1-.6	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6	Contractual Services - Other	56	0	0	0	0	0	0	0	0	0	0	56
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
16	650.1-.6	Transportation Expense	875	0	0	0	0	0	0	0	0	0	0	875
17	656.1-.6	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6	Insurance - Workman's Comp (2)	66	0	0	0	0	0	0	0	0	0	0	66
20	659.1-.6	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6	Miscellaneous Expenses	34	0	0	0	0	0	0	0	0	0	0	34
26		TOTAL WATER DIRECT O & M EXPENSES	24,478	0	0	0	0	0	0	0	0	0	0	24,478

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
UTILITY ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXPENSES (6XX.7)

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 8 0f 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	601.7	Salaries & Wages - Employees	2,287	0	0	0	0	0	0	0	0	0	0	2,287
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7	Employee Pensions & Benefits (1)	548	0	0	0	0	0	0	0	0	0	0	548
4	610.7	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7	Purchased Power	9	0	0	0	0	0	0	0	0	0	0	9
6	616.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7	Materials & Supplies	137	0	0	0	0	0	0	0	0	0	0	137
9	631.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7	Rental of Real Building/Real Property	20	0	0	0	0	0	0	0	0	0	0	20
15	642.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7	Transportation Expense	56	0	0	0	0	0	0	0	0	0	0	56
17	656.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7	Insurance - Workman's Comp (2)	41	0	0	0	0	0	0	0	0	0	0	41
20	659.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7	Bad Debt Expense	174	0	0	0	0	0	0	0	0	0	0	174
25	675.7	Miscellaneous Expenses	163	0	0	0	0	0	0	0	0	0	0	163
26	**TOTAL WATER CUSTOMER ACCOUNT EXPENSES**		3,435	0	0	0	0	0	0	0	0	0	0	3,435

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
UTILITY ADJUSTMENTS TO ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 9 Of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				UTILITY ADJUSTMENTS TO ALLOCATED A&G EXPENSES										
Line No.	Account No.	Account No. and Name	Per Books O & M										Net Adjustments	Total Adjusted O & M
1	601.8	Salaries & Wages - Employees	5,494	0	0	0	0	0	0	0	0	0	0	5,494
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits (1)	1,317	0	0	0	0	0	0	0	0	0	0	1,317
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	91	0	0	0	0	0	0	0	0	0	0	91
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	286	0	0	0	0	0	0	0	0	0	0	286
9	631.8	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.8	Contractual Services - Acct.	238	0	0	0	0	0	0	0	0	0	0	238
11	633.8	Contractual Services - Legal	188	0	0	0	0	0	0	0	0	0	0	188
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	656	0	0	0	0	0	0	0	0	0	0	656
14	641.8	Rental of Real Building/Real Property	185	0	0	0	0	0	0	0	0	0	0	185
15	642.8	Rental of Equipment	13	0	0	0	0	0	0	0	0	0	0	13
16	650.8	Transportation Expense	69	0	0	0	0	0	0	0	0	0	0	69
17	656.8	Insurance - Vehicle	156	0	0	0	0	0	0	0	0	0	0	156
18	657.8	Insurance - General Liability	357	0	0	0	0	0	0	0	0	0	0	357
19	658.8	Insurance - Workman's Comp (2)	98	0	0	0	0	0	0	0	0	0	0	98
20	659.8	Insurance - Other	32	0	0	0	0	0	0	0	0	0	0	32
21	660.8	Advertising Expense	38	0	0	0	0	0	0	0	0	0	0	38
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.8	Reg. Comm. Exp. - Other	126	0	0	0	0	0	0	0	0	0	0	126
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	1,821	0	0	0	0	0	0	0	0	0	0	1,821
26		**TOTAL WATER A & G EXPENSES**	11,165	0	0	0	0	0	0	0	0	0	0	11,165

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1994
SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 1 of 5
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	(1) Account No. and Name	(2) Prior Test Year Ended 12/31/89	(3) Historic Year Ended 12/31/94	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	(6) ((L30 + 1) X (2)) O & M Expense Guideline 12/31/94	(7) (3 - 6) 1994 Deviation From Guideline Amount	(8) (7 / 6) 1994 Deviation From Guideline %
1	601.1-.8 Salaries & Wages - Employees	18,702	11,506	(7,196)	(38.48%)	24,124	(12,617)	(52.30%)
2	603.1-.8 Salaries & Wages - Officers, Etc.	188	0	(188)	(100.00%)	242	(242)	(100.00%)
3	604.1-.8 Employee Pensions & Benefits (1)	1,059	2,758	1,699	160.45%	1,366	1,392	101.91%
4	610.1-.8 Purchased Water	0	14,785	14,785	100.00%	0	14,785	100.00%
5	615.1-.8 Purchased Power	8,860	314	(8,546)	(96.46%)	11,428	(11,115)	(97.26%)
6	616.1-.8 Fuel for Power Production	0	0	0	0.00%	0	0	0.00%
7	618.1-.8 Chemicals	3,659	91	(3,568)	(97.51%)	4,720	(4,629)	(98.07%)
8	620.1-.8 Materials & Supplies	2,894	4,162	1,268	43.81%	3,733	429	11.49%
9	631.1-.8 Contractual Services - Eng.	5	0	(5)	(100.00%)	6	(6)	(100.00%)
10	632.1-.8 Contractual Services - Acct.	364	238	(126)	(34.72%)	470	(232)	(49.39%)
11	633.1-.8 Contractual Services - Legal	55	188	133	242.53%	71	117	165.55%
12	634.1-.8 Contractual Services - Mgmt Fees	11	0	(11)	(100.00%)	14	(14)	(100.00%)
13	635.1-.8 Contractual Services - Other	271	712	441	162.80%	350	363	103.74%
14	641.1-.8 Rental of Real Building/Real Property	57	205	148	259.96%	74	132	179.06%
15	642.1-.8 Rental of Equipment	333	13	(320)	(96.07%)	430	(416)	(96.95%)
16	650.1-.8 Transportation Expense	1,219	1,000	(219)	(17.97%)	1,572	(572)	(36.41%)
17	656.1-.8 Insurance - Vehicle	344	156	(188)	(54.65%)	444	(288)	(64.85%)
18	657.1-.8 Insurance - General Liability	355	357	2	0.53%	458	(101)	(22.06%)
19	658.1-.8 Insurance - Workman's Comp	340	205	(135)	(39.85%)	439	(234)	(53.37%)
20	659.1-.8 Insurance - Other	115	32	(83)	(71.83%)	148	(116)	(78.16%)
21	660.1-.8 Advertising Expense	9	38	29	327.37%	12	27	231.33%
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	5	0	(5)	(100.00%)	6	(6)	(100.00%)
23	667.1-.8 Reg. Comm. Exp. - Other	1	126	125	12500.00%	1	125	9668.26%
24	670.1-.8 Bad Debt Expense	225	174	(51)	(22.80%)	290	(117)	(40.15%)
25	675.1-.8 Miscellaneous Expenses	2,317	2,018	(299)	(12.89%)	2,989	(970)	(32.47%)
26	**TOTAL WATER O & M EXPENSES**	41,388	39,078	(2,310)	(5.58%)	53,386	(14,308)	(26.80%)
27	**TOTAL (LESS ACCTS 666 & 667)**	41,382	38,952	(2,430)	(5.87%)			
28	**Average # of Customers**	191	206	15	7.85%			
29	**Consumer Price Index - U**	124.0	148.3	24.3	19.60%			
30	**COMPOUND MULTIPLIER** [(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]				28.99%			

NOTES:
(1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1994
SUMMARY OF DIRECT EXPENSES (6XX.1 - 6xx.6)

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Avg. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 2 of 5
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No. and Name	(1)	(2) Prior Test Year Ended 12/31/89	(3) Historic Year Ended 12/31/94	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	(6) ((L30 + 1) x (2)) O & M Expense Guideline 12/31/94	(7) (3 - 6) 1994 Deviation From Guideline Amount	(8) (7 / 6) 1994 Deviation From Guideline %
1	601.1-.6	Salaries & Wages - Employees	12,154	3,725	(8,429)	(69.35%)	15,677	(11,952)	(76.24%)
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0.00%
3	604.1-.6	Employee Pensions & Benefits (1)	0	893	893	100.00%	0	893	100.00%
4	610.1-.6	Purchased Water	0	14,785	14,785	100.00%	0	14,785	100.00%
5	615.1-.6	Purchased Power	8,800	214	(8,586)	(97.57%)	11,351	(11,137)	(98.11%)
6	616.1-.6	Fuel for Power Production	0	0	0	0.00%	0	0	0.00%
7	618.1-.6	Chemicals	3,659	91	(3,568)	(97.51%)	4,720	(4,629)	(98.07%)
8	620.1-.6	Materials & Supplies	2,825	3,739	914	32.35%	3,644	95	2.61%
9	631.1-.6	Contractual Services - Eng.	0	0	0	0.00%	0	0	0.00%
10	632.1-.6	Contractual Services - Acct.	0	0	0	0.00%	0	0	0.00%
11	633.1-.6	Contractual Services - Legal	0	0	0	0.00%	0	0	0.00%
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0.00%
13	635.1-.6	Contractual Services - Other	0	56	56	100.00%	0	56	100.00%
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%	0	0	0.00%
15	642.1-.6	Rental of Equipment	314	0	(314)	(100.00%)	405	(405)	(100.00%)
16	650.1-.6	Transportation Expense	1,161	875	(286)	(24.63%)	1,498	(623)	(41.59%)
17	656.1-.6	Insurance - Vehicle	0	0	0	0.00%	0	0	0.00%
18	657.1-.6	Insurance - General Liability	0	0	0	0.00%	0	0	0.00%
19	658.1-.6	Insurance - Workman's Comp	0	66	66	100.00%	0	66	100.00%
20	659.1-.6	Insurance - Other	0	0	0	0.00%	0	0	0.00%
21	660.1-.6	Advertising Expense	0	0	0	0.00%	0	0	0.00%
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	0	0	0.00%
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	0	0	0.00%
24	670.1-.6	Bad Debt Expense	0	0	0	0.00%	0	0	0.00%
25	675.1-.6	Miscellaneous Expenses	151	34	(117)	(77.48%)	195	(161)	(82.56%)
26	**TOTAL WATER O & M EXPENSES**		29,064	24,478	(4,586)	(15.78%)	37,490	(13,012)	(34.71%)
27	**TOTAL (LESS ACCTS 666 & 667)**		29,064	24,478	(4,586)	(15.78%)			
28	**Average # of Customers**		191	206	15	7.85%			
29	**Consumer Price Index - U**		124.0	148.3	24.3	19.60%			
30	**COMPOUND MULTIPLIER**					28.99%			

[(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]

NOTES:
(1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1994
SUMMARY OF CUSTOMER ACCOUNTS EXPENSE (6XX.7)

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 3 of 5
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No.	Account No. and Name	(1) Prior Test Year Ended 12/31/89	(2) Historic Year Ended 12/31/94	(3) (3 - 2) Difference Amount	(4) (4 / 2) Difference %	(5) ((L30 + 1) X (2)) O & M Expense Guideline 12/31/94	(6) (3 - 6) 1994 Deviation From Guideline Amount	(7) (7 / 6) 1994 Deviation From Guideline %
1	601.7	Salaries & Wages - Employees	4,106	2,287	(1,819)	(44.30%)	5,296	(3,009)	(56.82%)
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0.00%
3	604.7	Employee Pensions & Benefits (1)	0	548	548	100.00%	0	548	100.00%
4	610.7	Purchased Water	0	0	0	0.00%	0	0	0.00%
5	615.7	*Purchased Power*	0	9	9	100.00%	0	9	100.00%
6	616.7	Fuel for Power Production	0	0	0	0.00%	0	0	0.00%
7	618.7	Chemicals	0	0	0	0.00%	0	0	0.00%
8	620.7	Materials & Supplies	51	137	86	168.63%	66	71	107.58%
9	631.7	Contractual Services - Eng.	0	0	0	0.00%	0	0	0.00%
10	632.7	Contractual Services - Acct.	0	0	0	0.00%	0	0	0.00%
11	633.7	Contractual Services - Legal	0	0	0	0.00%	0	0	0.00%
12	634.7	*Contractual Services - Mgmt Fees*	0	0	0	0.00%	0	0	0.00%
13	635.7	Contractual Services - Other	0	0	0	0.00%	0	0	0.00%
14	641.7	Rental of Real Building/Real Property	0	20	20	100.00%	0	20	100.00%
15	642.7	Rental of Equipment	0	0	0	0.00%	0	0	0.00%
16	650.7	Transportation Expense	0	56	56	100.00%	0	56	100.00%
17	656.7	Insurance - Vehicle	0	0	0	0.00%	0	0	0.00%
18	657.7	Insurance - General Liability	0	0	0	0.00%	0	0	0.00%
19	658.7	*Insurance - Workman's Comp*	0	41	41	100.00%	0	41	100.00%
20	659.7	Insurance - Other	0	0	0	0.00%	0	0	0.00%
21	660.7	Advertising Expense	0	0	0	0.00%	0	0	0.00%
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	0	0	0.00%
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0.00%	0	0	0.00%
24	670.7	Bad Debt Expense	225	174	(51)	(22.67%)	290	(116)	(40.00%)
25	675.7	Miscellaneous Expenses	36	163	127	352.78%	46	117	254.35%
26		**TOTAL WATER O & M EXPENSES**	4,418	3,435	(983)	(22.25%)	5,698	(2,263)	(39.72%)
27		**TOTAL (LESS ACCTS 666 & 667)**	4,418	3,435	(983)	(22.25%)			
28		**Average # of Customers**	191	206	15	7.85%			
29		**Consumer Price Index - U**	124.0	148.3	24.3	19.60%			
30		**COMPOUND MULTIPLIER**				28.99%			

[(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]

NOTES:
(1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINES - 1994
SUMMARY OF ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC

Schedule: B-7(W)
Page 4 of 5
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No. and Name	(1)	(2) Prior Test Year Ended 12/31/89	(3) Historic Year Ended 12/31/94	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	(6) ((L30 + 1) X (2)) O & M Expense Guideline 12/31/94	(7) (3 - 6) 1994 Deviation From Guideline Amount	(8) (7 / 6) 1994 Deviation From Guideline %
1	601.8	Salaries & Wages - Employees	2,442	5,494	3,052	124.98%	3,150	2,344	74.41%
2	603.8	Salaries & Wages - Officers, Etc.	188	0	(188)	(100.00%)	242	(242)	(100.00%)
3	604.8	Employee Pensions & Benefits (1)	1,059	1,317	258	24.36%	1,366	(49)	(3.59%)
4	610.8	Purchased Water	0	0	0	0.00%	0	0	0.00%
5	615.8	Purchased Power	60	91	31	51.67%	77	14	18.18%
6	616.8	Fuel for Power Production	0	0	0	0.00%	0	0	0.00%
7	618.8	Chemicals	0	0	0	0.00%	0	0	0.00%
8	620.8	Materials & Supplies	18	286	268	1488.89%	23	263	1143.48%
9	631.8	Contractual Services - Eng.	5	0	(5)	(100.00%)	6	(6)	(100.00%)
10	632.8	Contractual Services - Acct.	364	238	(126)	(34.62%)	470	(232)	(49.36%)
11	633.8	Contractual Services - Legal	55	188	133	241.82%	71	117	164.79%
12	634.8	Contractual Services - Mgmt Fees	11	0	(11)	(100.00%)	14	(14)	(100.00%)
13	635.8	Contractual Services - Other	271	656	385	142.07%	350	306	87.43%
14	641.8	Rental of Real Building/Real Property	57	185	128	224.56%	74	111	150.00%
15	642.8	Rental of Equipment	19	13	(6)	(31.58%)	25	(12)	(48.00%)
16	650.8	Transportation Expense	58	69	11	18.97%	75	(6)	(8.00%)
17	656.8	Insurance - Vehicle	344	156	(188)	(54.65%)	444	(288)	(64.86%)
18	657.8	Insurance - General Liability	355	357	2	0.56%	458	(101)	(22.05%)
19	658.8	Insurance - Workman's Comp	340	98	(242)	(71.18%)	439	(341)	(77.68%)
20	659.8	Insurance - Other	115	32	(83)	(72.17%)	148	(116)	(78.38%)
21	660.8	Advertising Expense	9	38	29	322.22%	12	26	216.67%
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	5	0	(5)	(100.00%)	6	(6)	(100.00%)
23	667.8	Reg. Comm. Exp. - Other	1	126	125	12500.00%	1	125	12500.00%
24	670.8	Bad Debt Expense	0	0	0	0.00%	0	0	0.00%
25	675.8	Miscellaneous Expenses	2,130	1,821	(309)	(14.51%)	2,747	(926)	(33.71%)
26	**TOTAL WATER O & M EXPENSES**		7,906	11,165	3,259	41.22%	10,198	967	9.48%
27	**TOTAL (LESS ACCTS 666 & 667)**		7,900	11,039	3,139	39.73%			
28	**Average # of Customers**		191	206	15	7.85%			
29	**Consumer Price Index - U**		124.0	148.3	24.3	19.60%			
30	**COMPOUND MULTIPLIER**					28.99%			

[(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]

NOTES:
(1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1994
EXPLANATION OF DEVIATIONS FROM GUIDELINE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide an explanation of deviations as shown on *previous pages.*

FPSC
Schedule: B-7(W)
Page 5 of 5
Preparer: Bencini
Recap Schedule: B-7(W)1/5

	(1)	(2)	(3)	(4)
Line		1994 Deviation from Guideline		
No.	Account No. and Name	Amount	%	Explanation
1	601.1-.8 Salaries & Wages - Employees	(12,617)	(52.30%)	
2	603.1-.8 Salaries & Wages - Officers, Etc.	(242)	(100.00%)	
3	604.1-.8 Employee Pensions & Benefits	1,392	101.91%	
4	610.1-.8 Purchased Water	14,785	100.00%	
5	615.1-.8 Purchased Power	(11,115)	(97.26%)	
6	616.1-.8 Fuel for Power Production	0	0.00%	
7	618.1-.8 Chemicals	(4,629)	(98.07%)	
8	620.1-.8 Materials & Supplies	429	11.49%	
9	631.1-.8 Contractual Services - Eng.	(6)	(100.00%)	
10	632.1-.8 Contractual Services - Acct.	(232)	(49.39%)	
11	633.1-.8 Contractual Services - Legal	117	165.55%	
12	634.1-.8 Contractual Services - Mgmt Fees	(14)	(100.00%)	
13	635.1-.8 Contractual Services - Other	363	103.74%	(A detailed explanation of the deviations from the
14	641.1-.8 Rental of Real Building/Real Property	132	179.06%	1994 O & M Expense Guidelines is contained in Volume II)
15	642.1-.8 Rental of Equipment	(416)	(96.95%)	
16	650.1-.8 Transportation Expense	(572)	(36.41%)	
17	656.1-.8 Insurance - Vehicle	(288)	(64.85%)	
18	657.1-.8 Insurance - General Liability	(101)	(22.06%)	
19	658.1-.8 Insurance - Workman's Comp	(234)	(53.37%)	
20	659.1-.8 Insurance - Other	(116)	(78.16%)	
21	660.1-.8 Advertising Expense	27	231.33%	
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	(6)	(100.00%)	
23	667.1-.8 Reg. Comm. Exp. - Other	125	9668.26%	
24	670.1-.8 Bad Debt Expense	(117)	(40.15%)	
25	675.1-.8 Miscellaneous Expenses	(970)	(32.47%)	
	TOTAL WATER O&M EXPENSE DEVIATION FROM GUIDELINE	(14,308)	(26.80%)	

Note: May not cross foot due to rounding.

CONTRACTUAL SERVICES - 1994

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

FPSC
Schedule: B-9(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
1	See Volume II for detailed support.			

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1994

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

FPSC
Schedule: B-10(W)
Page 1 of 1
Preparer: Ludsen

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	See Volume II, Allocation of 1994 Rate Case Expense for details.				
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)	(B)	
15	Amortization of Rate Case Expense:		Total FPSC Filed	Water	
16					
17					
18	Prior Unamortized Rate Case Expense				
19	Charlotte	N/A	13,699		
20	Pine Ridge AFPI	N/A	2,651		
21	Marco Island	Docket No. 920655-WS	189,290		
22	Charlotte-Deep Creek	N/A	7,073		
23	GIGA	Docket No. 920199-WS	1,125,921		
24	Lehigh	Docket No. 911188-WS	165,764		
25			1,504,398		
26					
27					
28					
29					
30	Current Rate Case Expense (Annual Amortization)		$377,353	$0	
31					
32	Method of Allocation Between Plants:				
33	Average Number of Customers (Plant specific)				
34	See Volume II, Allocation of 1994 Rate Case Expense for details.				

Note: May not cross foot due to rounding.

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS - 1994
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide an analysis of all maintenance projects greater than 2% of the projected test year revenues per system which occurred during the 2 years prior to the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description of the total cost or budgeted amount and how often the project should be repeated.

FPSC
Schedule: B-11(W)
Page 1 of 1
Preparer: Kimball

(1)	(2)	(3)	(4)

Maintenance projects greater than 2% of test year revenues per system

Line No.	Date	Description	Total Water Cost	How often to repeat

See Volume II for detailed support.

ALLOCATION OF EXPENSES - 1994

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

FPSC
Schedule: B-12(W)
Page 1 of 1
Preparer: Kimball

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	*Supporting* Schedules
1	**Please refer to Volume II for a complete description of allocated items, the allocation percentages,**											
2	**a description of the allocation methods, the amounts allocated and supporting schedules.**											
3												
4	**For rate making purposes, the following are the items which are allocated in this filing:**											
5												
6	A-SCHEDULES (RATE BASE):											
7												
8												
9												

10	Allocated Items	Allocation Basis	Recap Schedules
11			
12	(A) Deferred Taxes	Avg Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-1 (W)
13			
14	(B) General Plant	Average No. of Customers (Total Company)	A-5 (W)
15			
16	(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W)
17			
18	(D) Unfunded OPEBs	Average No. of Customers (Total Company)	A-1 (W)
19			
20			
21			
22			
23			
24	B-SCHEDULES (INCOME STATEMENT):		
25			
26			
27			

28	Allocated Items	Allocation Basis	Recap Schedules
29			
30	(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
31			
32	(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
33			
34	(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	B-16 (W)
35			
36	(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-5 (W)
37			
38	(E) Property Taxes	Net Taxable Value	B-15 (W)

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1994
SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-13(W)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W), B-18 (W)
Supporting Schedules: A-5 (W), F-Schedules

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
			DEPRECIATION RATE		1994 DEPRECIATION EXPENSE			USED & USEFUL DEPRECIATION EXPENSE		
Line No.	Account No. and Name	1994 Avg. Adj. PIS	Life	Rate (%)	Per Books	Utility Adjustment	Adjusted Depreciation Expense	Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful Depreciation Exp.
1	**INTANGIBLE PLANT**								0	
2	301.1 Organization	0	40	2.50%	0	0	0	0.00%	0	0
3	302.1 Franchise	7,381	40	2.50%	185	0	185	0.00%	0	185
4	339.1 Other Plant & Misc	0	40	2.50%	0	0	0	0.00%	0	0
5	**SOURCE OF SUPPLY & PUMPING**								0	
6	303.2 Land & Land Rights	6,470	NA	NA	0	0	0	0.00%	0	0
7	304.2 Structures & Improvements	2,933	40	2.50%	73	0	73	0.00%	0	73
8	305.2 Collect. & Impound.	33,192	40	2.50%	830	0	830	0.00%	0	830
9	306.2 Lake, River & Other	0	40	2.50%	0	0	0	0.00%	0	0
10	307.2 Wells & Springs	2,892	40	2.50%	72	0	72	0.00%	0	72
11	308.2 Infiltration Galleries	0	40	2.50%	0	0	0	0.00%	0	0
12	309.2 Supply Mains	0	40	2.50%	0	0	0	0.00%	0	0
13	310.2 Power Generation Equpi.	0	40	2.50%	0	0	0	0.00%	0	0
14	311.2 Pumping Equipment	8,074	40	2.50%	202	0	202	0.00%	0	202
15	339.2 Other Plant & Misc.	0	40	2.50%	0	0	0	0.00%	0	0
16	**WATER TREATMENT PLANT**								0	
17	303.3 Land & Land Rights	11	NA	NA	0	0	0	0.00%	0	0
18	304.3 Structures & Improvements	2,645	40	2.50%	66	0	66	0.00%	0	66
19	320.3 Water Treatment Equip.	17,106	40	2.50%	428	0	428	0.00%	0	428
20	321.3 Permeators	0	40	2.50%	0	0	0	0.00%	0	0
21	339.3 Other Plant & Misc.	0	40	2.50%	0	0	0	0.00%	0	0
22	**TRANSMISSION & DISTRIBUTION**								0	
23	303.4 Land & Land Rights	0	NA	NA	0	0	0	0.00%	0	0
24	304.4 Structures & Improvements	0	40	2.50%	0	0	0	0.00%	0	0
25	330.4 Distr. Reservoirs	2,452	40	2.50%	61	0	61	0.00%	0	61
26	331.4 Transmission & Distribution	949,107	40	2.50%	23,728	0	23,728	0.30%	71	23,657
27	333.4 Services	165,668	40	2.50%	4,142	0	4,142	0.00%	0	4,142
28	334.4 Meters & Meter Installation	41,792	40	2.50%	1,045	0	1,045	0.00%	0	1,045
29	335.4 Hydrants	2,490	40	2.50%	62	0	62	0.00%	0	62
30	339.4 Other Plant & Misc.	0	40	2.50%	0	0	0	0.00%	0	0
31	**GENERAL PLANT**								0	
32	303.5 Land & Land Rights	655	NA	NA	0	0	0	0.00%	0	0
33	304.5 Structures & Improvements	5,610	40	2.50%	140	0	140	0.00%	0	140
34	340.5 Office Furniture & Equipment	3,352	15	6.67%	224	0	224	0.00%	0	224
35	340.51 Computer Equipment	7,184	6	16.67%	1,198	0	1,198	0.00%	0	1,198
36	341.5 Transportation Equipment	5,150	6	16.67%	859	0	859	0.00%	0	859
37	342.5 Stores Equipment	47	18	5.56%	3	0	3	0.00%	0	3
38	343.5 Tools, Shop & Garage	1,769	16	6.25%	111	0	111	0.00%	0	111
39	344.5 Laboratory Equipment	405	15	6.67%	27	0	27	0.00%	0	27
40	345.5 Power Operated Equipment	1,801	12	8.33%	150	0	150	0.00%	0	150
41	346.5 Communication Equipment	766	10	10.00%	77	0	77	0.00%	0	77
42	347.5 Miscellaneous Equipment	369	15	6.67%	25	0	25	0.00%	0	25
43	348.5 Other Tangible Plant	13	10	10.00%	1	0	1	0.00%	0	1
44	**INTANGIBLE PLANT**	7,381		2.51%	185	0	185	0.00%	0	185
45	**SUPPLY & PUMPING**	53,561		2.20%	1,177	0	1,177	0.00%	0	1,177
46	**WATER TREATMENT PLANT**	19,762		2.50%	494	0	494	0.00%	0	494
47	**TRANSMISSION & DISTRIBUTION**	1,161,509		2.50%	29,038	0	29,038	0.24%	71	28,967
48	**GENERAL PLANT**	27,121		10.38%	2,815	0	2,815	0.00%	0	2,815
49	**TOTAL DEPRECIATION EXPENSE**	1,269,334		2.66%	33,709	0	33,709	0.21%	71	33,638
50	**LESS: AMORTIZATION OF CIAC**				(278)	0	(278)		0	(278)
51	**NET DEPRECIATION EXPENSE - WATER**				33,431	0	33,431		71	33,360

Column:
(2) from Schedule A-5, page 1, column 11
(8) from F Schedules

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1994
CIAC AMORTIZATION EXPENSE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-13(W)
Page 2 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3
Supporting Schedules: A-12(W), B-13(W)3/3

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				1994 CIAC AMORTIZATION EXPENSE			1994 USED & USEFUL CIAC AMORTIZATION EXPENSE		
Line No.	WATER CIAC Classifications	1994 Avg. Adj. CIAC Balance	CIAC Amort. Composite Rate	Per Books	Utility Adjustment	Utility Adjusted CIAC Amort.	Composite Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful CIAC Amort.
1	Plant Capacity Fees	0	2.50%	0	0	0	0.00%	0	0
2	Line/Main Extension Fees	0	2.50%	0	0	0	0.00%	0	0
3	Meter Installation Fees	7,069	2.50%	177	0	177	0.00%	0	177
4	Contributed Lines	0	2.50%	0	0	0	0.24%	0	0
5	Contributed Property Other Than Lines	4,050	2.50%	101	0	101	0.00%	0	101
6	Service Installation Fees	0	2.50%	0	0	0	0.00%	0	0
7	**TOTAL WATER CIAC AMORT. EXP.**	11,119		278	0	278		0	278

Column:
(2) from A-12 (W).
(3) from B-13 (W) (page 3 of 3)
(7) from B-13 (W) (page 1 of 3)

Notes:
1. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (Page 1 of 3).
2. Amortization rate and Non-used and Useful percentage is calculated at the plant level. Summaries reflect a weighted composite rate.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1994
COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-13(W)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3,2/3
Supporting Schedules: A-5(W)

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1994 COMPOSITE CIAC AMORTIZATION RATE Average Adjusted UPIS	(3) Average Adjusted Dep. Exp.	(4) Composite CIAC Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	2,933	73	2.49%
3	305.2 Collecting & Impounding reservoirs	33,192	830	2.50%
4	306.2 Lake, River & Other Intakes	0	0	0.00%
5	307.2 Wells & Springs	2,892	72	2.49%
6	308.2 Infiltration Galleries & Tunnels	0	0	0.00%
7	309.2 Supply Mains	0	0	0.00%
8	310.2 Power Generation Equipment	0	0	0.00%
9	311.2 Pumping Equipment	8,074	202	2.50%
10	339.2 Other Plant & Miscellaneous	0	0	0.00%
11	304.3 Structures & Improvements	2,645	66	2.50%
12	320.3 Water Treatment Equipment	17,106	428	2.50%
13	321.3 Permeators	0	0	0.00%
14	339.3 Other Plant & Miscellaneous	0	0	0.00%
15	330.4 Distribution Reservoirs	2,452	61	2.49%
16	**COMPOSITE RATE**	69,294	1,732	2.50%
17	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
18	304.4 Structures & Improvements	0	0	0.00%
19	331.4 Transmission & Distribution	949,107	23,728	2.50%
20	335.4 Hydrants	2,490	62	2.49%
21	339.4 Other Plant & Miscellaneous	0	0	0.00%
22	**COMPOSITE RATE**	951,597	23,790	2.50%
23	**METER INSTALLATION FEES:**			
24	334.4 Meters & Meter Installation	41,792	1,045	2.50%
25	**COMPOSITE RATE**	41,792	1,045	2.50%
26	**SERVICE INSTALLATION FEES:**			
27	333.4 Services	165,668	4,142	2.50%
28	**COMPOSITE RATE**	165,668	4,142	2.50%
29	**OTHERS: (Weighted Average of Above Rates):**			
30	Plant Capacity Fees (Line 16)	69,294	1,732	2.50%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	951,597	23,790	2.50%
32	Meter Installation Fees (Line 25)	41,792	1,045	2.50%
33	Service Installation Fees (Line 28)	165,668	4,142	2.50%
34	**COMPOSITE RATE**	1,228,351	30,709	2.50%

Column:
(2) is From Schedule B-13(W), page 1, column 2.
(3) is From Schedule B-13(W), page 1, column 7.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1994
UNDER PRESENT INCOME

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)	(6)
		1994 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	1,728	80	1,808	B-4(W)	
2	**PAYROLL TAXES: (7.37%)**	848	0	848	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	848	0	848		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	34,975	0	34,975		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	34,975	0	34,975		
10	Non-used & Useful Percent (2)			0.22%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(77)	(77)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	34,975	(77)	34,898		
13	**OTHER:**	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	**TOTAL OTHER**	0	0	0		
19	**TOTAL TAXES OTHER (PRESENT INCOME)**	37,552	3	37,554		B-1(W)1/3,2/3

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

(2) Non-Used and Useful Percent is calculated at the Plant level. Summaries reflect a weighted composite percent.

SCHEDULE OF WATER INCOME TAXES - 1994
UNDER PRESENT INCOME

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

FPSC
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

Line No.	(1) ITEM	(2) 1994 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	38,409	1,768	40,177	B-4(W)
3	Less:				
4	O & M Expenses	39,078	0	39,078	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	33,360	0	33,360	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(W)
7	Taxes Other Than Income	37,552	3	37,554	B-15(W)
8	Pre-Tax Operating Expenses	109,990	3	109,993	
9	**PRE-TAX OPERATING INCOME**	(71,581)	1,765	(69,816)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(71,581)	1,765	(69,816)	
12	Less:				
13	Interest Expense:				
14	Rate Base	1,154,834	0	1,154,834	A-1(W)
15	Weighted Average Cost of Debt	5.18%	5.18%	5.18%	D-1(W)
16	Total Interest Expense	59,820	0	59,820	C-3
17	Net Taxable Income (L11 - L16)	(131,401)	1,765	(129,636)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	(50,688)	681	(50,007)	
20	Less:				
21	Parent Debt Adjustment	1,785	0	1,785	C-1(W)
22	Investment Tax Credit	344	0	344	C-7(W)
23	**TOTAL INCOME TAXES**	(52,817)	681	(52,136)	

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1994

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of the acquisition adjustment amortization expense for the test year.

FPSC
Schedule: B-18 (W)
Page 1 of 1
Preparer: Kimball
Supporting Schedules: B-13 (W)
Recap Schedule: B-1 (W)

(1)		(2)	(3)	(4)	(5)	(6)
		ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Average Adjusted Acquisition Adjustment Balance	0			A-20 (W)	
2	Last Authorized Amortization Rate					
3	Total Amortization Expense	0	0	0		
4	Non-Used & Useful Amort. Exp.	0	0	0	From Below	
5	**NET AMORTIZATION EXPENSE**	0	0	0		B-1 (W)

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

		NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Adjusted Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
6	Total Amortization Expense	0	0	0	From Above	
7	Composite Non-Used & Useful Depreciation Rate (%)	0.21%	0.00%	0.21%	B-13 (W)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

Note: May not cross foot due to rounding.

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SCHEDULE OF WATER RATE BASE - 1994
SUMMARY

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)
		1994 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	148,486	0	148,486	A-5 (W)
2	Utility Land & Land Rights	25,203	0	25,203	A-5 (W)
3	Non-Used and Useful	(6,546)	0	(6,546)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(32,924)	0	(32,924)	A-9 (W)
6	CIAC	(74,275)	0	(74,275)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	14,825	0	14,825	A-14 (W)
9	Acquisition Adjustments	0	0	0	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (W)
11	Advances for Construction	0	0	0	A-16 (W)
12	Unfunded Post-Retirement Benefits	(222)	0	(222)	Vol. II
13	Deferred Taxes	4,962	0	4,962	C-6 (W)
14	Working Capital Allowance	2,278	0	2,278	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	81,786	0	81,786	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1994

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non uniform [x] Non FPSC [ ]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC
Schedule: A-3 (W)
Page 1 of 2
Preparer: Kimball

Line No.	Description	(1)	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**A. UTILITY PLANT IN SERVICE:**				A-5 (W)
2	1.		0	0	
3					
4	2.		0	0	
5					
6					
7			0	0	
8	**B. UTILITY LAND & LAND RIGHTS:**				A-5 (W)
9	1.		0	0	
10					
11	2.		0	0	
12					
13					
14			0	0	
15	**C. NON-USED AND USEFUL:**				A-7 (W)
16	1.		0	0	
17					
18	2.		0	0	
19					
20					
21			0	0	
22	**D. CONSTRUCTION WORK IN PROGRESS:**				
23	1.		0	0	
24					
25	2.		0	0	
26					
27					
28			0	0	
29	**E. ACCUMULATED DEPRECIATION:**				A-9 (W)
30	1.		0	0	
31					
32	2.		0	0	
33					
34					
35			0	0	
36	**F. CIAC:**				A-12 (W)
37	1.		0	0	
38					
39	2.		0	0	
40					
41					
42			0	0	
43					
44	**SUBTOTAL**		0	0	

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1994

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC
Schedule: A-3 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**G. ACCUMULATED AMORTIZATION OF CIAC**			A-14 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6		0	0	
7	**H. ACQUISITION ADJUSTMENT**			A-20 (W)
8	1.	0	0	
9				
10	2.	0	0	
11				
12		0	0	
13	**I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS**			A-20 (W)
14	1.	0	0	
15				
16	2.	0	0	
17				
18		0	0	
19	**J. ADVANCES FOR CONSTRUCTION**			A-16 (W)
20	1.	0	0	
21				
22	2.	0	0	
23				
24		0	0	
25	**K. DEFERRED TAXES**			C-6 (W)
26	1.	0	0	
27				
28	2.	0	0	
29				
30		0	0	
31	**L. WORKING CAPITAL ALLOWANCE**			A-17 (W)
32	1.	0	0	
33				
34	2.	0	0	
35				
36		0	0	
37	**M. OTHER**			A-21 (W)
38	1.	0	0	
39				
40	2.	0	0	
41				
42		0	0	
43				
44	**TOTAL WATER RATE BASE ADJUSTMENTS**	0	0	

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non uniform [x] Non FPSC [ ]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-4 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Plant In Service Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	12/31/85 Balance	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	12/31/86 Balance	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	12/31/87 Balance	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	12/31/88 Balance	0
29	12/27/88 Balance Per Books	150,786
30	Utility Adjustments to ordered balance (1)	0
31	1989 Additions	3,444
32	1989 Retirements	87
33	1989 Adjustments	0
34	1989 Net Additions	3,357
35	12/31/89 Balance	154,143
36		
37		
38	1990 Additions	4,227
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	4,227
42	12/31/90 Balance	158,370

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books

Note: May not cross foot due to rounding

SCHEDULE OF WATER PLANT IN SERVICE - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-4 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Water Plant In Service Year-End Balances
1	**12/31/90 Balance**		158,370
2			
3			
4	1991 Additions		6
5	1991 Retirements		2,560
6	1991 Adjustments		0
7	1991 Net Additions		(2,554)
8	**12/31/91 Balance**		155,816
9			
10			
11	1992 Additions		6,784
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		6,784
15	**12/31/92 Balance**		162,600
16			
17			
18	1993 Additions		374
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	7,069
21	1993 Net Additions		7,443
22	**12/31/93 Balance**		170,044
23			
24			
25	1994 Additions		7,573
26	1994 Retirements		286
27	1994 Adjustments		0
28	1994 Net Additions		7,287
29	**12/31/94 Balance**		177,331
30			
31			
32	1995 Additions		
33	1995 Retirements		
34	1995 Adjustments		
35	1995 Net Additions		
36	**12/31/95 Balance**		
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

5/28/95 2:34 PM A04W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1994
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: ESU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Avg. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the beginning, ending and average balances of PIS by account for the the prior year and the test year.

FPSC
Schedule: A-5 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
			1994 PLANT IN SERVICE							1994 AVERAGE BALANCE		
			Balance Per Books 12/31/93	Net Additions 12/31/93 - 12/31/94 Gross	Retirements	Net	Balance Per Books 12/31/94	Utility Adjustments	Adjusted Balance 12/31/94	Balance Per Books	Utility Adjustments	Adjusted Utility Balance
1	**INTANGIBLE PLANT**											
2	301.1 Organization		0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises		3,798	0	0	0	3,798	0	3,798	3,798	0	3,798
4	339.1 Other Plant & Miscellaneous		0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**											
6	303.2 Land & Land Rights		0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements		0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs		0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes		0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs		4,376	0	0	0	4,376	0	4,376	4,376	0	4,376
11	308.2 Infiltration Galleries & Tunnels		0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains		0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment		0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment		202	0	0	0	202	0	202	202	0	202
15	339.2 Other Plant & Miscellaneous		0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**											
17	303.3 Land & Land Rights		25,000	0	0	0	25,000	0	25,000	25,000	0	25,000
18	304.3 Structures & Improvements		0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment		62,527	23	0	23	62,550	0	62,550	62,539	0	62,539
20	321.3 Permeators		0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous		0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**											
23	303.4 Land & Land Rights		0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements		0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs		0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution		42,300	0	0	0	42,300	0	42,300	42,300	0	42,300
27	333.4 Services		9,075	1,172	0	1,172	10,247	0	10,247	9,661	0	9,661
28	334.4 Meters & Meter Installation		6,784	4,203	0	4,203	10,987	0	10,987	8,886	0	8,886
29	335.4 Hydrants		8,500	0	0	0	8,500	0	8,500	8,500	0	8,500
30	339.4 Other Plant & Miscellaneous		0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**											
32	303.5 Land & Land Rights		203	(0)	0	(0)	203	0	203	203	0	203
33	304.5 Structures & Improvements		1,672	144	(2)	142	1,814	0	1,814	1,743	0	1,743
34	340.5 Office Furniture & Equipment		976	132	(2)	131	1,107	0	1,107	1,041	0	1,041
35	340.51 Computer Equipment		1,737	1,016	(27)	989	2,726	0	2,726	2,232	0	2,232
36	341.5 Transportation Equipment		1,541	358	(240)	118	1,659	0	1,659	1,600	0	1,600
37	342.5 Stores Equipment		11	7	0	7	18	0	18	15	0	15
38	343.5 Tools, Shop & Garage Equipment		479	141	0	141	620	0	620	550	0	550
39	344.5 Laboratory Equipment		76	100	0	100	176	0	176	126	0	126
40	345.5 Power Operated Equipment		505	124	(14)	110	615	0	615	560	0	560
41	346.5 Communication Equipment		196	84	(1)	83	280	0	280	238	0	238
42	347.5 Miscellaneous Equipment		81	67	0	67	148	0	148	115	0	115
43	348.5 Other Tangible Plant		4	0	0	0	4	0	4	4	0	4
44	**INTANGIBLE PLANT**		3,798	0	0	0	3,798	0	3,798	3,798	0	3,798
45	**SUPPLY & PUMPING**		4,578	0	0	0	4,578	0	4,578	4,578	0	4,578
46	**WATER TREATMENT PLANT**		87,527	23	0	23	87,550	0	87,550	87,539	0	87,539
47	**TRANSMISSION & DISTRIBUTION**		66,859	5,376	0	5,376	72,035	0	72,035	69,347	0	69,347
48	**GENERAL PLANT**		7,482	2,174	(286)	1,888	9,370	0	9,370	8,427	0	8,427
49	**TOTAL PLANT IN SERVICE**		170,044	7,573	(286)	7,287	177,331	0	177,331	173,689	0	173,689
50	**LAND & LAND RIGHTS**		25,203	(0)	0	(0)	25,203	0	25,203	25,203	0	25,203
51	**TOTAL PIS LESS LAND**		144,840	7,573	(286)	7,287	152,127	0	152,127	148,486	0	148,486

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Note: May not cross foot due to rounding

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1994
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide month ending balances for PIS by account for each month of the test year, the ending balance for the prior year and the test year average balance.

FPSC
Schedule: A-5 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/93	(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 12/31/94	(15) Net Additions	(16) Average Balance 1994
1	**INTANGIBLE PLANT**															
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	3,798	3,798	3,798	3,798	3,798	3,798	3,798	3,798	3,798	3,798	3,798	3,798	3,798	0	3,798
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	4,376	4,376	4,376	4,376	4,376	4,376	4,376	4,376	4,376	4,376	4,376	4,376	4,376	0	4,376
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	202	202	202	202	202	202	202	202	202	202	202	202	202	0	202
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	0	25,000
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	62,527	62,527	62,527	62,527	62,550	62,550	62,550	62,550	62,550	62,550	62,550	62,550	62,550	23	62,539
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	42,300	42,300	42,300	42,300	42,300	42,300	42,300	42,300	42,300	42,300	42,300	42,300	42,300	0	42,300
27	333.4 Services	9,075	9,075	9,075	9,075	9,075	9,075	9,075	9,075	9,075	9,075	9,075	10,247	10,247	1,172	9,861
28	334.4 Meters & Meter Installation	6,784	6,784	6,784	6,784	6,784	6,784	6,784	6,784	6,784	6,784	6,784	10,987	10,987	4,203	8,886
29	335.4 Hydrants	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	0	8,500
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	203	203	203	203	203	203	203	203	203	203	203	203	203	0	203
33	304.5 Structures & Improvements	1,672	1,672	1,672	1,672	1,674	1,676	1,679	1,685	1,706	1,722	1,729	1,725	1,814	142	1,743
34	340.5 Office Furniture & Equipment	976	976	976	976	977	980	983	988	1,007	1,022	1,029	1,025	1,107	131	1,041
35	340.51 Computer Equipment	1,737	1,737	1,737	1,734	1,745	1,765	1,786	1,824	1,970	2,082	2,134	2,101	2,726	989	2,232
36	341.5 Transportation Equipment	1,541	1,541	1,541	1,506	1,491	1,498	1,505	1,519	1,482	1,522	1,540	1,526	1,659	118	1,600
37	342.5 Stores Equipment	11	11	11	11	11	11	11	12	13	14	14	14	19	7	15
38	343.5 Tools, Shop & Garage Equipment	479	479	479	479	481	484	486	492	513	529	536	532	620	141	550
39	344.5 Laboratory Equipment	76	76	76	76	77	79	81	85	100	111	117	113	176	100	126
40	345.5 Power Operated Equipment	505	505	505	502	503	505	508	513	526	540	547	542	615	110	560
41	346.5 Communication Equipment	196	196	196	196	197	199	201	204	216	226	230	227	280	83	239
42	347.5 Miscellaneous Equipment	81	81	81	81	82	83	85	87	98	105	108	106	148	67	115
43	348.5 Other Tangible Plant	4	4	4	4	4	4	4	4	4	4	4	4	4	0	4
44	**INTANGIBLE PLANT**	3,798	3,798	3,798	3,798	3,798	3,798	3,798	3,798	3,798	3,798	3,798	3,798	3,798	0	3,798
45	**SUPPLY & PUMPING**	4,578	4,578	4,578	4,578	4,578	4,578	4,578	4,578	4,578	4,578	4,578	4,578	4,578	0	4,578
46	**WATER TREATMENT PLANT**	87,527	87,527	87,527	87,527	87,550	87,550	87,550	87,550	87,550	87,550	87,550	87,550	87,550	23	87,539
47	**TRANSMISSION & DISTRIBUTION**	66,659	66,659	66,659	66,659	66,659	66,659	66,659	66,659	66,659	66,659	66,659	66,659	72,035	5,376	69,347
48	**GENERAL PLANT**	7,482	7,482	7,482	7,441	7,445	7,489	7,533	7,615	7,840	8,079	8,192	8,121	9,370	1,888	8,427
49	**TOTAL PLANT IN SERVICE**	170,044	170,044	170,044	170,003	170,030	170,074	170,119	170,200	170,425	170,664	170,777	176,081	177,331	7,287	173,589
50	**LAND & LAND RIGHTS**	25,203	25,203	25,203	25,203	25,203	25,203	25,203	25,203	25,203	25,203	25,203	25,203	25,203	0	25,203
51	**TOTAL PIS LESS LAND**	144,840	144,840	144,840	144,799	144,827	144,871	144,915	144,997	145,221	145,461	145,574	150,878	152,127	7,287	148,386

5/28/95 2:42 PM A05W2.XLS

Note: May not cross foot due to rounding

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1994
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year net additions for PIS by account for each month of the test year and the average.

FPSC
Schedule A-5 (W)
Page 3 of 7
Preparer: Kimbe

Line No	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Net Additions	(15) Average Balance 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	23	0	0	0	0	0	0	0	0	23	12
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	1,172	0	1,172	586
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	4,203	0	4,203	2,102
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	(0)	0	(0)	(0)	(0)	(0)	(5)	(0)	(0)	0	(9)	(0)	0
33	304.5 Structures & Improvements	0	0	(0)	2	3	0	3	21	16	7	(5)	86	142	71
34	340.5 Office Furniture & Equipment	0	0	(0)	2	3	2	6	20	13	2	(4)	82	131	65
35	340.51 Computer Equipment	1	0	(0)	11	29	21	38	146	102	53	(30)	625	989	494
36	341.5 Transportation Equipment	0	0	(24)	(15)	7	7	13	(37)	43	13	(12)	13	(19)	59
37	342.5 Stores Equipment	0	0	0	1	0	0	0	1	1	0	(0)	4	7	3
38	343.5 Tools, Shop & Garage Equipment	0	0	0	2	3	3	6	22	16	7	(5)	98	141	71
39	344.5 Laboratory Equipment	0	0	0	1	2	2	4	15	11	5	(0)	63	105	53
40	345.5 Power Operated Equipment	0	0	(2)	0	3	3	5	14	14	6	(4)	72	110	55
41	346.5 Communication Equipment	0	0	(0)	1	2	2	3	13	9	4	(3)	52	83	42
42	347.5 Miscellaneous Equipment	0	0	0	1	1	1	3	10	7	3	(2)	42	67	33
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	SUPPLY & PUMPING	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	WATER TREATMENT PLANT	0	0	0	23	0	0	0	0	0	0	0	0	23	12
47	TRANSMISSION & DISTRIBUTION	0	0	0	0	0	0	0	0	0	0	5,376	0	5,376	2,688
48	GENERAL PLANT	0	0	(41)	4	41	41	82	224	240	113	(72)	1,249	1,888	943
49	TOTAL NET ADDITIONS	0	0	(41)	28	44	44	82	224	240	113	5,304	1,249	7,287	3,643
50	LAND & LAND RIGHTS	0	(0)	0	(0)	(0)	(0)	(0)	(5)	(0)	(0)	0	(9)	(0)	0
51	TOTAL PIS LESS LAND	0	0	(41)	28	44	44	82	224	240	113	5,304	1,249	7,287	3,643

788

5/29/95 2:56 PM

Note: May not add due to rounding

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1994
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year gross additions for PIS by account for each month of the test year and the average

FPSC
Schedule: A-5 (W)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Gross Additions	(15) Ave. Gross Additions 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	23	0	0	0	0	0	0	0	0	23	12
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	1,172	0	1,172	586
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	4,203	0	4,203	2,102
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	(0)	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)	0
33	304.5 Structures & Improvements	0	0	0	2	3	3	5	22	16	7	(5)	90	144	72
34	340.5 Office Furniture & Equipment	0	0	0	2	3	3	5	20	15	7	(4)	83	132	66
35	340.51 Computer Equipment	0	0	0	13	20	21	38	156	112	53	(33)	636	1,016	508
36	341.5 Transportation Equipment	0	0	0	5	7	7	13	55	40	19	(12)	224	358	179
37	342.5 Stores Equipment	0	0	0	0	0	0	0	1	1	0	(0)	4	7	3
38	343.5 Tools, Shop & Garage Equipment	0	0	0	2	3	3	5	22	16	7	(5)	88	141	71
39	344.5 Laboratory Equipment	0	0	0	1	2	2	4	15	11	5	(3)	63	100	50
40	345.5 Power Operated Equipment	0	0	0	2	3	3	5	19	14	6	(4)	78	124	62
41	346.5 Communication Equipment	0	0	0	1	2	2	3	13	9	4	(3)	53	84	42
42	347.5 Miscellaneous Equipment	0	0	0	1	1	1	3	10	7	3	(2)	42	67	33
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	23	0	0	0	0	0	0	0	0	23	12
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	5,376	0	5,376	2,688
48	**GENERAL PLANT**	0	0	0	29	44	44	82	334	240	113	(72)	1,361	2,174	1,086
49	**TOTAL GROSS ADDITIONS**	0	0	0	52	44	44	82	334	240	113	5,304	1,361	7,573	3,786
50	**LAND & LAND RIGHTS**	0	(0)	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)	0
51	**TOTAL PIS LESS LAND**	0	0	0	52	44	44	82	334	240	113	5,304	1,361	7,573	3,786

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1994
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule A-5 PW
Page 5 of 7
Preparer: Kimbu...

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Total Retirements	(15) Average Retirements 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	2	2	1
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	1	0	0	0	1	2	1
35	340.51 Computer Equipment	7	0	4	2	0	0	0	10	0	0	0	11	37	13
36	341.5 Transportation Equipment	0	0	34	23	0	0	0	92	0	0	0	84	240	120
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	2	1	0	0	0	0	0	0	0	5	14	7
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	1	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	7	0	41	24	0	0	0	109	0	0	0	112	266	142
49	**TOTAL RETIREMENTS**	7	0	41	24	0	0	0	109	0	0	0	112	266	142
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	7	0	41	24	0	0	0	109	0	0	0	112	266	142

5/28/95 3:30 5X...

Note: May not ... due to rounding

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1994
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year adjustments for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Total Adjustments	(15) Ave. Utility Adjustments 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1994
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / St Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the average balance for plant in service and the non-used and useful percentage and amount

FPSC
Schedule: A-5 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(W)

Line No.	Account No. and Name	(2) Ave. Adjusted Utility Balance A-5 (W)(1 of 7)	(3) 1994 NON-USED & USEFUL Percentage F-Schedules	(4) 1994 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	0	0.00%	0
3	302.1 Franchises	3,798	0.00%	0
4	339.1 Other Plant & Miscellaneous	0	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	0	0.00%	0
7	304.2 Structures & Improvements	0	0.00%	0
8	305.2 Collecting & Impounding reservoirs	0	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	4,376	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	0	0.00%	0
13	310.2 Power Generation Equipment	0	0.00%	0
14	311.2 Pumping Equipment	202	0.00%	0
15	339.2 Other Plant & Miscellaneous	0	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	25,000	0.00%	0
18	304.3 Structures & Improvements	0	0.00%	0
19	320.3 Water Treatment Equipment	62,539	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	0	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	0	0.00%	0
25	330.4 Distribution Reservoirs	0	0.00%	0
26	331.4 Transmission & Distribution	42,300	19.94%	8,433
27	333.4 Services	9,661	0.00%	0
28	334.4 Meters & Meter Installation	8,866	0.00%	0
29	335.4 Hydrants	8,500	0.00%	0
30	339.4 Other Plant & Miscellaneous	0	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	203	0.00%	0
33	304.5 Structures & Improvements	1,743	0.00%	0
34	340.5 Office Furniture & Equipment	1,041	0.00%	0
35	340.51 Computer Equipment	2,232	0.00%	0
36	341.5 Transportation Equipment	1,600	0.00%	0
37	342.5 Stores Equipment	15	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	550	0.00%	0
39	344.5 Laboratory Equipment	126	0.00%	0
40	345.5 Power Operated Equipment	560	0.00%	0
41	346.5 Communication Equipment	238	0.00%	0
42	347.5 Miscellaneous Equipment	115	0.00%	0
43	348.5 Other Tangible Plant	4	0.00%	0
44	**INTANGIBLE PLANT**	3,798	0.00%	0
45	**SUPPLY & PUMPING**	4,578	0.00%	0
46	**WATER TREATMENT PLANT**	87,539	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	69,347	12.16%	8,433
48	**GENERAL PLANT**	8,427	0.00%	0
49	**TOTAL PLANT IN SERVICE**	173,689	4.86%	8,433
50	**LAND & LAND RIGHTS**	25,203	0.00%	0
51	**TOTAL PIS LESS LAND**	148,486	5.68%	8,433

5/28/95 3:01 PM A05W7.XLS

Note: May not cross foot due to rounding

SCHEDULE OF WATER NON-USED AND USEFUL PLANT - 1994
SUMMARY

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a summary of the items included in Non-Used and Useful Plant. Submit additional supporting schedules if necessary.

FPSC
Schedule: A-7 (W)
Page 1 of 1
Preparer: Kimball
Recap schedules: A-1(W)

Line No.	(1) Description	(2) AVERAGE 1994 - NON-USED & USEFUL Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	Supporting Schedules
1	Plant in Service	8,433	0	8,433	A-5 (W)
2	Land	0	0	0	A-5 (W)
3	Accumulated Depreciation	(1,887)	0	(1,887)	A-9 (W)
4	CIAC	0	0	0	A-12 (W)
5	Accumulated Amort. of CIAC	0	0	0	A-14 (W)
6	Advances for Construction	0	0	0	A-16 (W)
7	Other	0	0	0	A-20 (W)
8	**TOTAL WATER NON-USED & USEFUL**	6,546	0	6,546	

5/30/95 11:50 AM A07W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-8 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water In Service Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	12/31/85 Balance	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	12/31/86 Balance	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	12/31/87 Balance	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	12/31/88 Balance	0
29	12/27/89 Balance Per Books	10,920
30	Utility Adjustments to ordered balance (1)	0
31	1989 Additions	3,187
32	1989 Retirements	87
33	1989 Adjustments	0
34	1989 Net Additions	3,100
35	12/31/89 Balance	14,020
36		
37		
38	1990 Additions	3,281
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	3,281
42	12/31/90 Balance	17,301

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books

5/28/95 3:02 PM A08W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-8 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water In Service Year-End Balances
1	**12/31/90 Balance**	17,301
2		
3		
4	1991 Additions	3,302
5	1991 Retirements	125
6	1991 Adjustments	0
7	1991 Net Additions	3,177
8	**12/31/91 Balance**	20,478
9		
10		
11	1992 Additions	3,355
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	3,355
15	**12/31/92 Balance**	23,834
16		
17		
18	1993 Additions	3,445
19	1993 Retirements	0
20	1993 Adjustments — General Plant Allocation True-up	3,596
21	1993 Net Additions	7,041
22	**12/31/93 Balance**	30,874
23		
24		
25	1994 Additions	4,381
26	1994 Retirements	286
27	1994 Adjustments	0
28	1994 Net Additions	4,095
29	**12/31/94 Balance**	34,969
30		
31		
32	1995 Additions	
33	1995 Retirements	
34	1995 Adjustments	
35	1995 Net Additions	
36	**12/31/95 Balance**	
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.

5/28/95 3:02 PM A08W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1994
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation by account for the the prior year and the test year

FPSC
Schedule: A-9 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/93	(3) Net Additions	(4) Balance Per Books 12/31/94	(5) Utility Adjustments	(6) Adjusted Balance 12/31/94	(7) Balance Per Books	(8) Utility Adjustments	(9) Adjusted Utility Balance
		1994 ACCUMULATED DEPRECIATION					1994 AVERAGE BALANCE		
1	**INTANGIBLE PLANT**								
2	301.1 Organization	0	0	0	0	0	0	0	0
3	302.1 Franchises	341	95	436	0	436	389	0	389
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**								
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	929	109	1,038	0	1,038	984	0	984
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	18	5	23	0	23	21	0	21
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**								
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	13,139	1,563	14,702	0	14,702	13,921	0	13,921
20	321.3 Permeators	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**								
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	8,935	1,058	9,993	0	9,993	9,464	0	9,464
27	333.4 Services	1,909	242	2,151	0	2,151	2,030	0	2,030
28	334.4 Meters & Meter Installation	986	222	1,208	0	1,208	1,097	0	1,097
29	335.4 Hydrants	1,063	213	1,276	0	1,276	1,170	0	1,170
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**								
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	370	42	412	0	412	391	0	391
34	340.5 Office Furniture & Equipment	429	67	497	0	497	463	0	463
35	340.51 Computer Equipment	563	345	908	0	908	736	0	736
36	341.5 Transportation Equipment	1,069	27	1,095	0	1,095	1,082	0	1,082
37	342.5 Stores Equipment	4	1	5	0	5	5	0	5
38	343.5 Tools, Shop & Garage Equipment	273	34	307	0	307	290	0	290
39	344.5 Laboratory Equipment	36	8	44	0	44	40	0	40
40	345.5 Power Operated Equipment	563	33	596	0	596	579	0	579
41	346.5 Communication Equipment	115	23	139	0	139	127	0	127
42	347.5 Miscellaneous Equipment	14	8	22	0	22	18	0	18
43	348.5 Other Tangible Plant	117	0	117	0	117	117	0	117
44	**INTANGIBLE PLANT**	341	95	436	0	436	389	0	389
45	**SUPPLY & PUMPING**	947	114	1,061	0	1,061	1,005	0	1,005
46	**WATER TREATMENT PLANT**	13,139	1,563	14,702	0	14,702	13,921	0	13,921
47	**TRANSMISSION & DISTRIBUTION**	12,893	1,735	14,628	0	14,628	13,761	0	13,761
48	**GENERAL PLANT**	3,554	588	4,142	0	4,142	3,848	0	3,848
49	**TOTAL ACCUMULATED DEPRECIATION**	30,874	4,095	34,969	0	34,969	32,924	0	32,924

5/28/95 3:03 PM A09W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1994
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide month ending balances for Accumulated Depreciation by account for each month of the test year, the ending balance from the prior year and the test year average balance.

FPSC
Schedule: A-9 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-9(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/93	(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 12/31/94	(15) Net Additions	(16) Per Books Ave. Bal. 1994
1	**INTANGIBLE PLANT**															
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	341	349	357	365	373	381	388	396	404	412	420	428	436	95	389
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	929	938	947	956	965	974	984	993	1,002	1,011	1,020	1,029	1,038	109	984
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	18	18	18	18	18	18	23	23	23	23	23	23	23	5	21
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	13,139	13,269	13,399	13,529	13,659	13,789	13,922	14,052	14,182	14,312	14,442	14,572	14,702	1,563	13,921
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	8,935	9,023	9,111	9,199	9,287	9,375	9,465	9,553	9,641	9,729	9,817	9,905	9,993	1,058	9,464
27	333.4 Services	1,909	1,929	1,949	1,969	1,989	2,009	2,031	2,051	2,071	2,091	2,111	2,131	2,151	242	2,030
28	334.4 Meters & Meter Installation	986	1,005	1,024	1,043	1,062	1,081	1,094	1,113	1,132	1,151	1,170	1,189	1,208	222	1,097
29	335.4 Hydrants	1,063	1,081	1,099	1,117	1,135	1,153	1,168	1,186	1,204	1,222	1,240	1,258	1,276	213	1,170
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	370	374	378	382	385	389	389	393	397	401	405	409	412	42	391
34	340.5 Office Furniture & Equipment	429	435	441	447	453	459	462	468	473	479	485	491	497	67	463
35	340.51 Computer Equipment	583	594	625	652	681	712	743	774	795	826	857	888	908	345	736
36	341.5 Transportation Equipment	1,069	1,091	1,113	1,100	1,102	1,124	1,140	1,171	1,101	1,123	1,145	1,167	1,095	27	1,092
37	342.5 Stores Equipment	4	4	4	4	4	4	5	5	5	5	5	5	5	1	5
38	343.5 Tools, Shop & Garage Equipment	273	276	279	282	285	288	289	292	295	298	301	304	307	34	290
39	344.5 Laboratory Equipment	36	37	38	39	40	41	38	39	40	41	42	43	44	8	40
40	345.5 Power Operated Equipment	563	567	571	573	578	580	583	587	585	589	593	597	598	33	579
41	346.5 Communication Equipment	115	117	119	121	123	125	127	129	131	133	135	137	139	23	127
42	347.5 Miscellaneous Equipment	14	15	16	17	18	19	18	17	18	19	20	21	22	8	18
43	348.5 Other Tangible Plant	117	117	117	117	117	117	117	117	117	117	117	117	117	0	117
44	**INTANGIBLE PLANT**	341	349	357	365	373	381	388	396	404	412	420	428	436	95	389
45	**SUPPLY & PUMPING**	947	956	965	974	983	992	1,007	1,016	1,025	1,034	1,043	1,052	1,061	114	1,005
46	**WATER TREATMENT PLANT**	13,139	13,269	13,399	13,529	13,659	13,789	13,922	14,052	14,182	14,312	14,442	14,572	14,702	1,563	13,921
47	**TRANSMISSION & DISTRIBUTION**	12,893	13,008	13,183	13,328	13,473	13,616	13,758	13,903	14,048	14,193	14,338	14,483	14,628	1,735	13,781
48	**GENERAL PLANT**	3,554	3,628	3,702	3,735	3,785	3,859	3,919	3,993	3,958	4,032	4,106	4,180	4,142	588	3,848
49	**TOTAL WATER ACCUM. DEPR.**	30,874	31,240	31,606	31,931	32,273	32,639	32,994	33,360	33,617	33,983	34,349	34,715	34,999	4,095	32,924

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1994
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year net additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (h)
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) 1994 Net Additions	(15) Average Net Additions 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	1	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	8	8	8	8	8	7	8	8	8	8	8	8	95	48
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	9	9	9	9	9	10	9	9	9	9	9	9	106	53
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	330.2 Other Plant & Miscellaneous	0	0	0	0	0	5	0	0	0	0	0	0	5	3
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	130	130	130	130	130	133	130	130	130	130	130	130	1,563	782
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	88	88	88	88	88	90	88	88	88	88	88	88	1,058	529
27	333.4 Services	20	20	20	20	20	22	20	20	20	20	20	20	242	121
28	334.4 Meters & Meter Installation	19	19	19	19	19	18	19	19	19	19	19	19	222	111
29	335.4 Hydrants	18	18	18	18	18	15	18	18	18	18	18	18	213	107
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	4	4	4	4	4	0	4	3	4	4	4	3	42	21
34	340.5 Office Furniture & Equipment	6	6	6	6	6	3	6	5	6	6	6	5	67	34
35	340.51 Computer Equipment	31	31	27	29	31	31	31	21	31	31	31	20	345	173
36	341.5 Transportation Equipment	22	22	(12)	2	22	25	22	(70)	22	22	22	(72)	27	13
37	342.5 Stores Equipment	0	0	0	0	0	1	0	0	0	0	0	0	1	1
38	343.5 Tools, Shop & Garage Equipment	3	3	3	3	3	1	3	5	3	3	3	3	34	17
39	344.5 Laboratory Equipment	1	1	1	1	1	(3)	1	1	1	1	1	1	8	4
40	345.5 Power Operated Equipment	4	4	2	3	4	3	4	(1)	4	4	4	(1)	33	16
41	346.5 Communication Equipment	2	2	2	2	2	2	2	2	2	2	2	2	23	12
42	347.5 Miscellaneous Equipment	1	1	1	1	1	(3)	1	1	1	1	1	1	8	4
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	8	8	8	9	8	7	8	8	8	8	8	8	95	48
45	**SUPPLY & PUMPING**	9	9	9	9	9	15	9	9	9	9	9	9	114	58
46	**WATER TREATMENT PLANT**	130	130	130	130	130	133	130	130	130	130	130	130	1,563	782
47	**TRANSMISSION & DISTRIBUTION**	145	145	145	145	145	140	145	145	145	145	145	145	1,735	868
48	**GENERAL PLANT**	74	74	33	50	74	50	74	(35)	74	74	74	(38)	588	295
49	**TOTAL NET ADDITIONS**	366	366	325	342	366	355	366	257	366	366	366	254	4,095	2,051

Note: May not [illegible] due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1994
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / St. Johns / Farmington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year gross additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Gross Additions	(15) Average Gross Add. 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	8	8	8	8	8	7	8	8	8	8	8	8	95	48
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	9	9	9	9	9	10	9	9	9	9	9	9	109	55
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	5	0	0	0	0	0	0	5	3
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	130	130	130	130	130	133	130	130	130	130	130	130	1,563	782
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	88	88	88	88	88	90	88	88	88	88	88	88	1,058	529
27	333.4 Services	20	20	20	20	20	22	20	20	20	20	20	20	242	121
28	334.4 Meters & Meter Installation	19	19	19	19	19	13	19	19	19	19	19	19	222	111
29	335.4 Hydrants	18	18	18	18	18	15	18	18	18	18	18	18	213	107
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	4	4	4	4	4	0	4	4	4	4	4	4	44	22
34	340.5 Office Furniture & Equipment	6	6	6	6	6	3	6	6	6	6	6	6	80	35
35	340.51 Computer Equipment	31	31	31	31	31	31	31	31	31	31	31	31	372	186
36	341.5 Transportation Equipment	22	22	22	22	22	25	22	22	22	22	22	22	267	134
37	342.5 Stores Equipment	0	0	0	0	0	1	0	0	0	0	0	0	1	1
38	343.5 Tools, Shop & Garage Equipment	3	3	3	3	3	1	3	3	3	3	3	3	34	17
39	344.5 Laboratory Equipment	1	1	1	1	1	(3)	1	1	1	1	1	1	8	4
40	345.5 Power Operated Equipment	4	4	4	4	4	3	4	4	4	4	4	4	47	24
41	346.5 Communication Equipment	2	2	2	2	2	2	2	2	2	2	2	2	24	12
42	347.5 Miscellaneous Equipment	1	1	1	1	1	(3)	1	1	1	1	1	1	8	4
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	8	8	8	8	8	7	8	8	8	8	8	8	95	48
45	**SUPPLY & PUMPING**	9	9	9	9	9	15	9	9	9	9	9	9	114	58
46	**WATER TREATMENT PLANT**	130	130	130	130	130	133	130	130	130	130	130	130	1,563	782
47	**TRANSMISSION & DISTRIBUTION**	145	145	145	145	145	140	145	145	145	145	145	145	1,735	868
48	**GENERAL PLANT**	74	74	74	74	74	60	74	74	74	74	74	74	874	439
49	**TOTAL GROSS ADDITIONS**	366	366	366	366	366	355	366	366	366	366	366	366	4,381	2,195

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1994
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year retirements for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule A-9 (W
Page 5 of 7
Preparer: Kimbal

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Total Retirements	(15) Average Retirements 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	1	0	0	0	1	2	1
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	1	0	0	0	1	2	1
35	340.51 Computer Equipment	0	0	4	2	0	0	0	10	0	0	0	11	27	13
36	341.5 Transportation Equipment	0	0	34	26	0	0	0	92	0	0	0	94	249	120
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	2	3	0	0	0	5	0	0	0	5	14	7
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	1	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	41	24	0	0	0	109	0	0	0	112	286	142
49	**TOTAL RETIREMENTS**	0	0	41	24	0	0	0	109	0	0	0	112	286	142

800

5/28/95 3:3 .5 XLS

Note: May not e ue to rounding

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1994
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year adjustments for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1994 Total Adjustments	(15) Ave. Utility Adjustments 1994
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	330.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 *Water Treatment Equipment*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	*303.4 Land & Land Rights*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	*340.51* Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

801

5/28/95 3:39 PM A09W6.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1994
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the average balance for accumulated depreciation and the non-used and useful percentage and amount.

FPSC
Schedule: A-9 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-9 (W)(1/7)	(3) 1994 NON-USED & USEFUL Percentage F-Schedules	(4) Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	0	0.00%	0
3	302.1 Franchises	389	0.00%	0
4	339.1 Other Plant & Miscellaneous	0	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	0	0.00%	0
7	304.2 Structures & Improvements	0	0.00%	0
8	305.2 Collecting & Impounding reservoirs	0	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	984	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	0	0.00%	0
13	310.2 Power Generation Equipment	0	0.00%	0
14	311.2 Pumping Equipment	21	0.00%	0
15	339.2 Other Plant & Miscellaneous	0	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	0	0.00%	0
18	304.3 Structures & Improvements	0	0.00%	0
19	320.3 Water Treatment Equipment	13,921	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	0	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	0	0.00%	0
25	330.4 Distribution Reservoirs	0	0.00%	0
26	331.4 Transmission & Distribution	9,464	19.94%	1,887
27	333.4 Services	2,030	0.00%	0
28	334.4 Meters & Meter Installation	1,097	0.00%	0
29	335.4 Hydrants	1,170	0.00%	0
30	339.4 Other Plant & Miscellaneous	0	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	0	0.00%	0
33	304.5 Structures & Improvements	391	0.00%	0
34	340.5 Office Furniture & Equipment	463	0.00%	0
35	340.51 Computer Equipment	736	0.00%	0
36	341.5 Transportation Equipment	1,062	0.00%	0
37	342.5 Stores Equipment	5	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	290	0.00%	0
39	344.5 Laboratory Equipment	40	0.00%	0
40	345.5 Power Operated Equipment	579	0.00%	0
41	346.5 Communication Equipment	127	0.00%	0
42	347.5 Miscellaneous Equipment	18	0.00%	0
43	348.5 Other Tangible Plant	117	0.00%	0
44	**INTANGIBLE PLANT**	389	0.00%	0
45	**SUPPLY & PUMPING**	1,005	0.00%	0
46	**WATER TREATMENT PLANT**	13,921	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	13,761	13.71%	1,887
48	**GENERAL PLANT**	3,848	0.00%	0
49	**TOTAL**	32,924	5.73%	1,887

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Note: May not cross foot due to rounding

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-11 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water CIAC In Service Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29	**12/27/88 Balance Per Books**	65,275
30	Utility Adjustments to ordered balance (1)	0
31	1989 Additions	450
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	450
35	**12/31/89 Balance**	65,725
36		
37		
38	1990 Additions	225
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	225
42	**12/31/90 Balance**	65,950

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books

5/28/95 3:40 PM A11W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-11 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water CIAC In Service Year-End Balances
1	**12/31/90 Balance**	65,950
2		
3		
4	1991 Additions	675
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	675
8	**12/31/91 Balance**	66,625
9		
10		
11	1992 Additions	1,800
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	1,800
15	**12/31/92 Balance**	68,425
16		
17		
18	1993 Additions	4,500
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	4,500
22	**12/31/93 Balance**	72,925
23		
24		
25	1994 Additions	2,700
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	2,700
29	**12/31/94 Balance**	75,625
30		
31		
32	1995 Additions	
33	1995 Retirements	
34	1995 Adjustments	
35	1995 Net Additions	
36	**12/31/95 Balance**	
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.

5/28/95 3:40 PM A11W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1994
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the beginning, ending and average balances of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-12 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1994 CONTRIBUTIONS IN AID OF CONSTRUCTION					1994 AVERAGE BALANCE			1994 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/93	Net Additions	Balance Per Books 12/31/94	Utility Adjustments	Adjusted Balance 12/31/94	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0.00%	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0.00%	0
3	Meter Installation Fees	7,650	2,700	10,350	0	10,350	9,000	0	9,000	0.00%	0
4	Contributed Lines	0	0	0	0	0	0	0	0	12.16%	0
5	Cont. Prpty Other than Lines	65,275	0	65,275	0	65,275	65,275	0	65,275	0.00%	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0.00%	0
7	**TOTAL WATER CIAC**	72,925	2,700	75,625	0	75,625	74,275	0	74,275	0.00%	0
8	**FPSC MARGIN RESERVE - CIAC**				0	0	0	0	0		

Column:
(10) from Schedule A-5 (page 7 of 7)

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION -1994
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-12 (W)
Page 2 of 6
Preparer: Kimosi

Line No.	(1) Classification	(2) Balance Per Books 12/31/93	(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 12/31/94	(15) Net Additions	(16) Average Balance 1994
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	7,650	7,650	7,650	8,550	8,550	9,000	9,000	9,675	9,675	9,900	10,350	10,350	10,350	2,700	9,000
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	65,275	65,275	65,275	65,275	65,275	65,275	65,275	65,275	65,275	65,275	65,275	65,275	65,275	0	65,275
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL WATER CIAC	72,925	72,925	72,925	73,825	73,825	74,275	74,275	74,950	74,950	75,175	75,625	75,625	75,625	2,700	74,275

908

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1994
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year net additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Additions	(15) Average Net Add. 1994
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	900	0	450	0	675	0	225	450	0	0	2,700	1,350
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL NET ADDITIONS**	0	0	900	0	450	0	675	0	225	450	0	0	2,700	1,350

807

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1994
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year gross additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Gross Additions	(15) Ave Gross Additions 1994
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	900	0	450	0	675	0	225	450	0	0	2,700	1,350
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL GROSS ADDITIONS**	0	0	900	0	450	0	675	0	225	450	0	0	2,700	1,350

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1994
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year retirements for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1994
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL RETIREMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1994
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
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 (R)
Page 6 of 8
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Adjustments	(15) Ave. Utility Adjustments 1994
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	**FPSC Margin Reserve - CIAC**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-13 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water CIAC In Service Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29	**12/27/88 Balance Per Books**	5,500
30	Utility Adjustments to ordered balance (1)	0
31	1989 Additions	1,638
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	1,638
35	**12/31/89 Balance**	7,138
36		
37		
38	1990 Additions	1,646
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	1,646
42	**12/31/90 Balance**	8,783

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note. May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-13 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water CIAC In Service Year-End Balances
1	12/31/90 Balance	8,783
2		
3		
4	1991 Additions	1,657
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	1,657
8	12/31/91 Balance	10,441
9		
10		
11	1992 Additions	1,688
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	1,688
15	12/31/92 Balance	12,129
16		
17		
18	1993 Additions	1,767
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	1,767
22	**12/31/93 Balance**	13,896
23		
24		
25	1994 Additions	1,857
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	1,857
29	**12/31/94 Balance**	15,753
30		
31		
32	1995 Additions	
33	1995 Retirements	
34	1995 Adjustments	
35	1995 Net Additions	
36	**12/31/95 Balance**	
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.

5/29/95 2:54 PM A13W2.XLS

Note: May not cross foot due to rounding

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1994
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the beginning, ending and average balances of accumulated amortization of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-14 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W),A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1994 ACCUMULATED AMORTIZATION OF CIAC					1994 AVERAGE BALANCE			1994 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/93	Net Additions	Balance Per Books 12/31/94	Utility Adjustments	Adjusted Balance 12/31/94	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0.00%	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0.00%	0
3	Meter Installation Fees	236	225	461	0	461	349	0	349	0.00%	0
4	Contributed Lines	0	0	0	0	0	0	0	0	13.71%	0
5	Cont. Prpty Other than Lines	13,660	1,632	15,292	0	15,292	14,476	0	14,476	0.00%	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0.00%	0
7	**TOTAL ACCUM. AMORT. WATER CIAC**	13,896	1,857	15,753	0	15,753	14,825	0	14,825	0.00%	0

Column:
(10) from Schedule A-9 (page 7 of 7)

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1994
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
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 (A)
Page 2 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Balance Per Books 12/31/93	(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 12/31/94	(15) Net Additions	(16) Ave. Utility Balance 1994
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	236	255	274	293	312	331	347	366	385	404	423	442	461	225	345
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	13,660	13,796	13,932	14,068	14,204	14,340	14,476	14,612	14,748	14,884	15,020	15,156	15,292	1,632	14,476
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL ACC. AMORT. CIAC	13,896	14,051	14,206	14,361	14,516	14,671	14,823	14,978	15,133	15,288	15,443	15,598	15,753	1,857	14,825

814

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1994
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year net additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Net Additions	(15) Average Net Add. 1994
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	19	19	19	19	19	16	19	19	19	19	19	19	225	113
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	136	136	136	136	136	136	136	136	136	136	136	136	1,632	816
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL NET ADDITIONS**	155	155	155	155	155	152	155	155	155	155	155	155	1,857	929

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1994
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year gross additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule. A-14 (W)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Gross Additions	(15) Average Gross Add. 1994
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	19	19	19	19	19	16	19	19	19	19	19	19	225	113
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpy Other than Lines	136	136	136	136	136	136	136	136	136	136	136	136	1,632	816
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL GROSS ADDITIONS**	155	155	155	155	155	152	155	155	155	155	155	155	1,857	929

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1994
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year retirements of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1994
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL RETIREMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1994
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of test year adjustments to accumulated amortization of CIAC by classification for each month of the test year and the average

FPSC
Schedule: A-14 (W,
Page 6 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Adjustments	(15) Ave. Utility Adjustments 1994
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL UTILITY ADJUSTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -1994
CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
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 - 1994
SUMMARY

Company: SSU / All Plants
Docket No. 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical (x) Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

FPSC
Schedule: A-15 (W),(S)
Page 2 of 2
Preparer: Kimball

See Schedule A-15 for 1996.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1994
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-16 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W)
A-7(W)

Line No.	(1) Description	(2) Water Advances For Construction Year-end Balances
1	**12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93**	0
2	Utility Adjustments to Beginning Balance	0
3	**Restated Balance 12/31/91**	0
4	1992 Additions	0
5	1992 Adjustments	0
6	**12/31/92 Balance**	0
7	1993 Additions	0
8	1993 Adjustments	0
9	**12/31/93 Balance**	0
10	1994 Additions	0
11	1994 Adjustments	0
12	**12/31/94 Balance**	0
13	1995 Additions	
14	1995 Adjustments	
15	**12/31/95 Balance**	
16	1996 Additions	
17	1996 Adjustments	
18	**12/31/96 Balance**	

AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

19	Beginning Balance 12/31/93	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 12/31/94	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 WATER WORKING CAPITAL ALLOWANCE CALCULATION - 1994

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O & M expenses multiplied by the working capital percent.

FPSC
Schedule: A-17 (W)
Page 1 of 1
Preparer: Vierima
Recap schedules: A-1(W)

(1)		(2)	(3)	(4)	(5)
		1994 WORKING CAPITAL ALLOWANCE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Total Operation and Maintenance Expenses	18,227	0	18,227	B-1(W)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	2,278	0	2,278	

5/29/95 3:36 PM A17W.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1994

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] 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-18 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/93	(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 12/31/94	(15) Test Year Simple Average Balance
1	Utility Plant In Service	316,648,990	316,550,439	316,502,098	315,677,998	316,178,839	315,659,105	317,355,463	325,607,701	327,711,508	329,410,408	331,285,615	329,835,198	309,070,115	312,859,553
2	Construction in Process	13,210,476	13,185,864	14,581,242	16,786,802	17,604,686	19,633,766	23,844,499	18,025,246	17,319,201	17,062,361	16,797,627	20,770,019	6,947,933	10,079,205
3															
4	**GROSS UTILITY PLANT**	329,859,466	329,736,303	331,083,340	332,464,800	333,783,525	335,292,871	341,199,962	343,632,947	345,030,809	346,472,769	348,083,242	350,605,217	316,018,048	322,938,758
5															
6	Less: Accumulated Deprec.	(71,529,279)	(72,445,554)	(73,361,971)	(74,181,697)	(75,091,916)	(75,969,520)	(76,890,931)	(77,770,280)	(78,426,589)	(79,345,674)	(80,263,254)	(81,196,522)	(73,806,379)	(72,667,829)
7															
8	**NET UTILITY PLANT**	258,330,187	257,290,749	257,721,369	258,283,103	258,691,609	259,323,351	264,309,031	265,862,667	266,604,220	267,127,095	267,819,988	269,408,695	242,211,669	250,270,929
9															
10	Acquisition Adjustment	(488,893)	(488,743)	(488,743)	(488,743)	(488,593)	(492,397)	(492,397)	(492,397)	(492,397)	(492,397)	(492,247)	(492,247)	(1,524,088)	(1,006,491)
11	Accumulated Amortization	18,909	17,965	17,020	16,075	15,130	14,185	13,240	12,295	11,350	10,405	9,461	8,516	209,672	114,291
12															
13	**INVESTMENT IN UTILITY PLANT**	257,860,203	256,819,971	257,249,646	257,810,435	258,218,146	258,845,139	263,829,874	265,382,565	266,123,173	266,645,103	267,337,202	268,924,964	240,897,253	249,378,729
14															
15	Land Held For Resale	481,839	481,839	481,838	481,839	481,839	481,839	481,839	481,839	481,839	481,838	481,790	481,790	481,790	481,815
16	Bonds Receivable	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,235,000
17	Investment in Gas Assets	1,508,140	1,492,759	1,487,426	1,493,850	1,490,917	1,485,062	1,479,524	1,471,350	1,468,619	1,464,966	1,457,937	1,455,881	1,480,589	1,494,365
18															
19	**TOTAL OTHER INVESTMENTS**	4,239,979	4,224,598	4,219,264	4,225,689	4,222,756	4,216,901	4,181,363	4,173,189	4,170,458	4,166,804	4,159,727	4,157,671	4,182,379	4,211,180
20															
21	Cash	2,030,622	(784,300)	(983,438)	731,685	873,936	1,436,966	1,805,171	1,504,532	1,309,263	935,372	1,961,916	157,829	897,997	1,464,310
22	Special Deposits	171,116	248,232	249,617	170,571	173,284	19,691	219,564	218,878	219,415	417,297	419,055	112,253	307,907	239,512
23	Restricted Cash	1,171,434	1,103,870	1,689,665	1,133,411	1,130,612	1,697,376	10,812,697	10,579,907	11,167,834	9,826,039	9,870,989	9,719,746	9,487,936	5,329,685
24	Utility Deposits	98,810	122,243	122,243	133,798	133,798	108,040	109,040	109,040	109,015	109,015	109,016	93,318	88,881	93,846
25	Working Funds	9,122	9,551	11,430	41,271	11,128	10,233	10,967	10,897	8,959	9,129	15,740	14,540	12,633	10,878
26	Temporary Cash Investments	9,182,259	10,370,941	8,850,638	6,696,435	6,555,903	7,218,908	4,530,899	2,549,181	786,317	1,293,653	1,802,986	1,257,749	8,000,000	8,591,130
27															
28	**TOTAL CASH**	12,663,363	11,070,537	9,940,155	8,907,171	8,878,661	10,491,214	17,488,338	14,972,435	13,600,803	12,590,505	14,179,702	11,355,435	18,795,354	15,729,361
29															

5/29/95 3:36 PM A18W1.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1994

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] 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-18 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/93	(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 12/31/94	(15) Test Year Simple Average Balance
33	Customer Accounts Receivable	3,213,090	3,494,057	3,207,320	3,314,006	3,970,870	3,764,683	3,629,114	3,293,921	3,088,193	3,466,653	3,161,762	3,577,165	3,842,823	3,527,957
34	Other Accounts Receivable	388,265	368,433	296,216	278,300	275,750	257,488	239,871	238,061	221,197	222,333	239,137	366,013	329,240	358,752
35	Allowance for Doubtful Accounts	(312,278)	(335,199)	(324,111)	(376,189)	(373,599)	(426,889)	(306,293)	(367,346)	(167,830)	(157,191)	(173,947)	(207,426)	(326,785)	(319,532)
36	Notes Receivable	38,500	38,500	26,000	0	0	0	0	0	0	0	0	0	0	19,250
37	Inventories	554,580	550,280	520,736	578,435	616,185	451,178	477,886	480,833	476,571	443,543	437,535	312,941	351,572	453,076
38	Prepaid Expenses	155,388	142,277	113,093	58,973	39,441	30,555	6,476	(62,854)	(82,368)	(129,246)	(20,507)	(4,335)	80,352	117,870
39	Accrued Interest Receivable	122,777	26,290	124,241	26,000	68,257	82,094	17,923	135,051	180,978	154,674	166,534	192,824	196,029	159,403
40	Unbilled Revenues	4,041,187	4,111,400	4,190,845	3,824,762	3,824,762	3,824,762	3,824,762	3,824,762	3,824,762	3,824,762	3,824,762	3,824,762	3,490,671	3,765,929
41	Misc Current Assets	57,506	63,492	64,407	72,493	83,763	85,199	87,045	90,472	105,543	105,719	107,958	177,804	179,933	118,726
42															
43	TOTAL CURRENT ASSETS	8,259,015	8,459,530	8,218,749	7,776,780	8,505,429	8,069,070	7,976,778	7,632,900	7,647,046	7,932,247	7,743,234	8,239,748	8,143,835	8,201,426
44															
45	Unamortized Debt Issue Cost	2,449,582	2,429,618	2,411,625	2,392,561	2,430,296	2,409,708	2,672,539	2,663,964	2,643,106	2,623,289	2,601,322	2,581,320	2,558,722	2,504,152
46	Extraordinary Abandonment	0	0	0	0	0	0	0	0	0	0	0	0	690,175	345,088
47	Regulatory Assets	1,873,583	1,874,644	2,269,983	2,302,964	2,304,053	2,305,150	2,306,248	2,307,895	2,308,993	2,309,947	2,310,600	2,311,252	2,488,413	2,180,998
48	Preliminary Survey and Investigations	1,739,974	1,568,973	1,577,390	1,645,154	1,657,654	1,665,811	1,745,020	886,569	962,083	979,900	983,595	1,030,985	774,158	1,257,066
49	Temporary Clearing Accounts	10,816	95,903	24,269	232,115	61,475	59,407	54,814	3,396	15,900	22,225	15,692	(44,036)	(7,890)	1,463
50	Clearing Accounts	0	15,617	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	2,344,927	2,323,844	2,343,366	2,300,959	2,417,645	2,432,235	2,456,176	2,462,771	2,466,100	2,298,561	2,256,810	2,192,786	1,963,777	2,154,352
52	Other Deferred Debits	1,954,057	2,124,802	2,095,278	2,100,385	2,149,913	2,249,074	4,800,685	4,754,208	4,779,990	4,862,802	4,823,629	4,889,840	5,707,993	3,831,025
53	Deferred Federal Income Taxes	12,699,029	12,699,029	13,603,994	13,567,089	13,567,089	13,567,089	13,567,089	13,567,089	13,567,089	13,567,089	13,567,089	13,567,089	14,013,106	13,356,068
54	Deferred State Income Taxes	3,390,497	3,390,497	3,695,894	3,695,092	3,695,092	3,695,092	3,695,092	3,695,092	3,695,092	3,695,092	3,695,092	3,695,092	3,719,805	3,555,051
55															
56	TOTAL DEFERRED ASSETS	26,462,465	26,522,927	28,021,799	28,236,319	28,283,219	28,383,566	31,297,663	30,360,984	30,438,353	30,358,905	30,253,829	30,224,334	31,908,059	29,185,263
57															
58	TOTAL ASSETS	309,485,025	307,097,563	307,649,613	306,956,394	308,108,211	310,005,890	324,774,016	322,522,973	321,979,833	321,693,564	323,673,694	322,902,152	303,926,880	306,705,959

824

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1994

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] 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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	EQUITY CAPITAL AND LIABILITIES	Beginning Balance 12/31/93	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Ending Balance 12/31/94	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	4,673,713	5,241,498	5,696,870	5,471,535	5,792,871	5,995,585	6,267,379	6,224,757	6,118,079	5,918,118	5,587,771	5,450,340	5,344,894	5,009,304
4															
5	TOTAL STOCKHOLDERS EQUITY	77,506,118	78,073,903	78,529,075	78,303,940	78,625,276	78,827,990	79,099,784	79,057,162	78,950,484	78,750,523	78,420,176	78,282,745	78,177,299	77,841,709
6															
7	Bonds Payable	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	0	0	7,500,000
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	70,220,738	70,219,542	70,217,832	70,056,557	70,039,527	70,037,294	81,977,312	81,975,479	80,972,244	80,947,599	80,943,694	97,462,761	80,814,090	75,517,414
10															
11	TOTAL LONG TERM DEBT	109,416,988	109,415,792	109,414,082	109,252,807	109,235,777	109,233,544	121,173,562	121,171,729	120,168,494	120,143,849	120,139,944	121,658,011	105,010,340	107,213,664
12															
13	TOTAL CAPITALIZATION	186,923,106	187,489,695	187,943,157	187,556,747	187,861,053	188,061,534	200,273,346	200,228,891	199,118,978	198,894,372	198,560,120	199,941,756	183,187,639	185,055,373
14															
15	Accounts Payable	4,514,298	223,076	923,895	1,672,731	912,065	982,503	1,656,388	799,684	1,253,706	304,633	1,363,798	1,837,935	3,519,486	4,016,893
16	Accounts Payable-Other	507,974	514,083	495,052	546,107	547,613	546,295	581,618	567,718	512,971	535,902	504,520	459,720	451,791	479,884
17	Current Portion of Debt	1,160,000	1,160,000	1,160,000	1,160,000	1,175,000	1,175,000	1,953,943	1,953,943	1,953,943	1,953,943	1,955,570	1,957,207	2,021,536	1,590,770
18	Accounts Payable-Affiliates	882,365	1,257,082	45,860	(287,371)	(131,324)	(11,142)	110,534	140,145	(825,338)	(405,713)	(230,057)	(15,400)	1,734,406	1,308,386
19	Customer Deposits	1,773,755	1,782,646	1,809,402	1,777,911	1,790,942	1,812,292	1,837,236	1,851,111	1,864,998	1,871,473	1,880,107	1,887,130	1,697,673	1,735,714
20	Accrued Taxes Payable	3,426,244	4,842,844	5,888,811	3,896,217	4,516,669	4,877,738	5,344,103	7,188,813	6,224,344	6,360,781	6,509,303	3,525,188	3,255,004	3,340,624
21	Accrued Interest-Debt	1,427,135	899,748	374,873	1,151,064	1,727,244	2,308,175	2,291,738	574,134	1,134,171	1,140,706	1,707,889	1,360,256	1,760,712	1,593,924
22	Other Accrued Interest	55,945	56,982	58,363	59,681	61,571	63,987	62,306	58,766	56,606	55,681	56,409	55,044	50,275	53,110
23	Notes Payable	36,258	35,543	34,837	34,053	33,186	32,454	31,784	31,108	30,426	29,739	29,040	28,440	27,730	31,994
24	Accrued Liabilities	576,384	749,268	745,760	789,140	825,981	917,427	1,072,219	752,015	846,637	976,426	1,176,109	1,401,806	995,475	785,930
25															
26	TOTAL CURRENT LIABILITIES	14,360,358	11,521,272	11,536,853	10,799,533	11,458,947	12,704,729	14,941,871	13,937,435	13,052,464	12,823,571	14,952,688	12,497,126	15,514,090	14,937,229
27															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1994

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] 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 2 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/93	(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 12/31/94	(15) Test Year Simple Average Balance
28	Advances For Construction	3,255,918	3,255,918	3,343,983	3,241,182	3,256,725	3,420,295	3,495,361	3,570,419	3,536,609	3,536,609	3,589,843	3,679,156	4,238,230	3,747,074
29	Deferred Revenues	1,132,230	1,054,052	0	422	434	(2,093)	(2,093)	(2,088)	(2,092)	(2,083)	(2,138)	9,387	22,044	577,637
30	Other Deferred Credits	1,464,135	1,532,727	1,481,362	2,257,522	2,259,071	2,281,884	2,335,844	2,452,487	2,591,650	2,685,773	2,795,638	2,768,846	2,334,736	1,899,436
31	Regulatory Liabilities	2,007,626	2,007,626	2,402,746	2,397,122	2,397,122	2,397,122	2,397,122	2,397,122	2,397,122	2,397,122	2,397,122	2,397,122	2,599,125	2,303,376
32	Pension And Benefits Reserves	115,066	(22,711)	13,023	(189,265)	(193,772)	(158,038)	(148,269)	(196,429)	(160,696)	(129,547)	(176,307)	(179,874)	(341,716)	(113,315)
33	Other Accrued Reserves	0	0	0	0	0	0	0	40,000	80,000	120,000	160,000	200,000	0	0
34	Contributions in Aid Construction	109,005,061	109,237,649	109,489,963	109,690,998	109,892,189	110,179,878	110,450,095	110,730,838	110,936,083	111,202,293	111,458,634	111,999,236	98,794,911	103,899,986
35	Accumulated Amortization	(22,342,371)	(22,615,878)	(22,889,385)	(23,162,892)	(23,436,399)	(23,709,906)	(23,983,413)	(24,256,920)	(24,530,427)	(24,803,934)	(25,076,468)	(25,349,978)	(23,786,886)	(23,064,629)
36	Deferred Investment Tax Credit	1,095,418	1,092,277	1,090,997	1,087,856	1,084,716	1,081,576	1,078,436	1,075,296	1,072,156	1,069,015	1,065,875	1,062,735	1,404,513	1,249,966
37	Deferred Taxes-AFUDC	715,075	715,075	732,818	732,416	732,416	732,416	732,417	732,416	732,416	732,416	732,416	732,416	732,191	723,633
38	Deferred Income Taxes	11,753,383	11,829,861	12,524,099	12,544,773	12,795,709	13,016,493	13,203,299	11,812,606	13,155,576	13,164,957	13,216,271	13,144,240	19,227,003	15,490,193
39															
40	TOTAL DEFERRED CREDITS	108,201,561	108,086,596	108,169,803	108,600,114	108,788,211	109,239,627	109,558,799	108,355,747	109,808,391	109,975,621	110,160,886	110,483,270	105,225,151	106,713,357
41															
42	TOTAL CAPITAL AND LIABILITIES	309,485,025	307,097,563	307,849,613	306,956,394	308,108,211	310,005,890	324,774,016	322,522,073	321,979,833	321,693,584	323,873,694	322,902,152	303,926,880	306,705,959

928

5/29/95 3:36 PM A19W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1994
ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the annual balance of Acquisition Adjustments, and the Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedule: A-1 (W),A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)
	ACQUISITION ADJUSTMENTS BALANCE			ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS		
Line No.	Description	Amount	Average Balance (1)	Description	Annual Expense & Balance	Average Balance (1)
	12/27/88 Balance Per Books			12/27/88 Balance Per Books	0	
1		0				
2	Adjustments	0		Adjustments	0	
3	12/31/91 Adjusted Balance	0		12/31/91 Adjusted Balance	0	
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	0	**12/31/94 BALANCE**	0	0
10				1995 Amortization Expense		
11	12/31/95 BALANCE			12/31/95 BALANCE		
12				1996 Amortization Expense		
13	12/31/96 BALANCE			12/31/96 BALANCE		

Note: (1) Acquisition Adjustment simple average and 13-month average balances are the same as year-end balances for the test period. Year-end balances remain unchanged from those originally ordered. The acquisition adjustment balance is amortized straight-line; therefore, the annual amortization expense remains constant each year.

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION

	(1)	(2)	(3) Supporting Schedules	(4) Recap Schedules
	ACQUISITION ADJUSTMENTS:	1994		
14	Average Balance	0	Above	
15	Composite Non-Used & Useful Plant in Service - %	4.86%	A-5 (W)	
16	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	0	Above	
18	Composite Non-Used & Useful Accumulated Depreciation - %	5.73%	A-9 (W)	
19	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
20	**NET NON-USED AND USEFUL AMOUNT**	0		A-7 (W)

SCHEDULE OF OTHER - WATER - 1994
DEFERRED DEBITS

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non uniform [x] Non FPSC [

Explanation: Provide the calculation of average balances for deferred debits for the test year.

Schedule: A-21 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W),

Line No.	(1) Description	(2) TOTAL DEFERRED DEBITS ADDITIONS	(3) MONTHLY AMORTIZATION	(4) UNAMORTIZED BALANCE	(5) Recap Schedule
1	**DEFERRED DEBITS**				
2	**12/31/93 Balance**			0	
4	Jan	0	0	0	
5	Feb	0	0	0	
6	Mar	0	0	0	
7	Apr	0	0	0	
8	May	0	0	0	
9	Jun	0	0	0	
10	Jul	0	0	0	
11	Aug	0	0	0	
12	Sep	0	0	0	
13	Oct	0	0	0	
14	Nov	0	0	0	
15	12/31/94 Balance	0	0	0	
16					
17	**Total Amortization Expense 12/31/94**		0		B-1 (W)
18	**Average Rate Base Balance 12/31/94**			0	A-1 (W)

SCHEDULE OF WATER NET OPERATING INCOME - 1994
PRESENT AND REQUESTED

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

Line No.	(1) Description	(2) 1994 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1994 REQUESTED OPERATING INCOME Requested Revenue Increase	(6) Requested Income	(7) Requested Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	15,268	363	15,631	18,010	33,641	115.22%	B-4(W),B-3(W)
3	Other Revenue	376	0	376	0	376		B-4(W)
4	**TOTAL OPERATING REVENUES**	15,644	363	16,007	18,010	34,017		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	18,227	0	18,227	0	18,227		B-5(W)
7	Depreciation net of CIAC Amort	2,313	0	2,313	0	2,313		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	2,669	(49)	2,620	810 (A)	3,430		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(4,803)	159	(4,644)	6,635 (B)	1,991		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	18,406	110	18,516	7,445	25,961		
12	**NET OPERATING INCOME**	(2,762)	253	(2,509)	10,565	8,056		
13	**RATE BASE**	81,786	0	81,786		81,786		A-1(W)
14	**RATE OF RETURN**	(3.38%)		(3.07%)		9.85%		D-1(W)

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.

SCHEDULE OF WATER NET OPERATING INCOME - 1994
PRESENT AND REQUIRED

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

Line No.	(1) Description	(2) 1994 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1994 REQUIRED OPERATING INCOME Required Revenue Increase		(6) Required Income	(7) Required Revenue Increase %	(8) Supporting Schedules
1	OPERATING REVENUES:								
2	Water Sales	15,268	363	15,631	18,010		33,641	115.22%	B-4(W),B-3(W)
3	Other Revenue	376	0	376	0		376		B-4(W)
4	TOTAL OPERATING REVENUES	15,644	363	16,007	18,010		34,017		
5	OPERATING EXPENSES:								
6	Operation and Maintenance	18,227	0	18,227	0		18,227		B-5(W)
7	Depreciation net of CIAC Amort	2,313	0	2,313	0		2,313		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	2,669	(49)	2,620	810	(A)	3,430		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(4,803)	159	(4,644)	6,635	(B)	1,991		B-16(W),B-1(W)3/3
11	TOTAL OPERATING EXPENSES	18,406	110	18,516	7,445		25,961		
12	NET OPERATING INCOME	(2,762)	253	(2,509)	10,565		8,056		
13	RATE BASE	81,786	0	81,786			81,786		A-1(W)
14	RATE OF RETURN	(3.38%)		(3.07%)			9.85%		D-1(W)

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1994
REQUIRED AND REQUESTED

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of required and requested revenue adjustments for the test year.

FPSC
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

Line No.	(1) Description	(2) Required	(3) Requested	(4) Supporting Schedules	(5) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	11.19%	D-1(W)	
3	Rate of Return (%)	9.85%	9.85%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	81,786	81,786	A-1(W)	
6	Required / Requested Income (L3 x L5)	8,056	8,056		
7	Adjusted Income Under Present Rates	(2,509)	(2,509)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	10,565	10,565		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	17,200	17,200		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	18,010	18,010		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	17,200	17,200		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	6,635	6,635		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	810	810		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	10,565	10,565		B-1(W)1/3,2//3

Notes:
(A) For interim period, the Required Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).
(B) See below calculation of Required Rate of Return for interim 1995.
(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.
(D) Requested Rate of Return is calculated using requested income divided by rate base.

1995 INTERIM REQUIRED RATE OF RETURN CALCULATION

Line No.	(1) Class of Capital	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
21	Long-Term Debt	57.79%	8.97%	5.18%
22	Customer Deposits	0.90%	5.92%	0.05%
23	Deferred ITC	0.67%	9.89%	0.07%
24	Short Term Debt	0.00%	0.00%	0.00%
25	Preferred Stock	0.00%	0.00%	0.00%
26	Common Equity	41.44%	11.19%	4.64%
27	Adjustment for Gas	(0.80%)	11.19%	(0.09%)
28	TOTAL	100.00%		9.85%

5/30/95 12:07 PM B01W3.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1994

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line shown on the net operating income statement.

FPSC
Schedule: B-3(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Water	(3) Supporting Schedule
1	**A. REVENUES:**		B-4(W)
2	1. Difference between Booked & Annualized Revenues.	(363)	
3			
4	2.	0	
5			
6		(363)	
7	**B. OPERATION AND MAINTENANCE EXPENSE:**		B-5(W)
8	1.	0	
9			
10	2.	0	
11			
12	3.	0	
13			
14	4.	0	
15			
16	5.	0	
17			
18	6.	0	
19			
20	7.	0	
21			
22		0	
23	**C. DEPRECIATION NET OF AMORTIZATION OF CIAC:**		B-13(W)
24	1.	0	
25			
26	2.	0	
27			
28		0	
29	**D. AMORTIZATION:**		B-18(W), A-21(W)
30	1.	0	
31			
32	2.	0	
33			
34		0	
35	**E. TAXES OTHER THAN INCOME:**		B-15(W)
36	1. Calculate RAF impact due to difference between booked and annualized revenues.	16	
37			
38	2. N/A	0	
39			
40	3. Non Used and Useful Property Taxes	(65)	
41			
42		(49)	
43	**F. INCOME TAXES:**		B-16(W)
44	1. Calculate income tax impact as a result of the adjustments to per book income components.	159	
45			
46	2.	0	
47			
48		159	
49			
50			
51	**TOTAL WATER INCOME ADJUSTMENTS**	(253)	

5/30/95 10:35 AM B03W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING REVENUES - 1994
UNDER PRESENT RATES

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered or measured commercial and provide an explanation.

FPSC
Schedule: B-4(W)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-1(W)
B-3(W)

Line No.	Account No. and Description	1994 Revenues (Present) Per Books	Adjustments	Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	14,960		
3	461.1 Metered - Residential	0		
4	461.2 Metered - Commercial	0		
5	461.3 Metered - Industrial	0		
6	461.4 Metered - *Public Authority*	0		
7	461.5 Metered - Multi-Family	0		
8	Subtotal Water Sales	14,960	671	15,631
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0		
11	462.2 Private Fire Protection	0		
12	464 Other Sales - *Public Authorities*	0		
13	465 Irrigation Customers	0		
14	466 Sales for Resale	0		
15	467 Interdepartmental Sales	0		
16	475 Unbilled Revenues	308		
17	Subtotal Other Water Sales	308	(308)	0
18	**TOTAL WATER SALES**	15,268	363	15,631
19	**OTHER WATER REVENUES:**			
20	470 Forfeited Discounts	0		0
21	471 Misc. service Revenues	376		376
22	472 Rents From Water Property	0		0
23	473 Interdepartmental Rents	0		0
24	474 Other Water Revenues	0		0
25	**TOTAL OTHER WATER REVENUES**	376	0	376
26	**TOTAL PRESENT WATER OPERATING REVENUES**	15,644	363	16,007

Note: Adjustment relates to Annualized Revenues and cannot be broken out by class of service. An explanation of Adjustments is provided in the 'E' Schedules.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
SUMMARY OF TOTAL O & M EXPENSES

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule that summarizes the total direct and allocated O & M expenses for the test year.

FPSC
Schedule: B-5(W)
Page 1 of 5
Preparer: Kimball
Recap Schedule: B-1(W)

Line No.	(1) Account No. and Name	(2) 1994 TOTAL O & M (.1 - .8) Per Books O & M	(3) Adjustments	(4) Adjusted O & M	(5) 1994 DIRECT O & M (.1 - .6) Per Books O & M	(6) Adjustments	(7) Adjusted O & M	(8) 1994 ALLOCATED CUST ACCTS (.7) Per Books O & M	(9) Adjustments	(10) Adjusted O & M	(11) 1994 ALLOCATED A & G (.8) Per Books O & M	(12) Adjustments	(13) Adjusted O & M
1	601 Salaries & Wages - Employees	8,430	0	8,430	6,013	0	6,013	711	0	711	1,707	0	1,707
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits (1)	2,019	0	2,019	1,440	0	1,440	170	0	170	409	0	409
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	1,708	0	1,708	1,677	0	1,677	3	0	3	28	0	28
6	616 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	141	0	141	141	0	141	0	0	0	0	0	0
8	620 Materials & Supplies	3,713	0	3,713	3,582	0	3,582	43	0	43	89	0	89
9	631 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632 Contractual Services - Acct.	74	0	74	0	0	0	0	0	0	74	0	74
11	633 Contractual Services - Legal	59	0	59	0	0	0	0	0	0	59	0	59
12	634 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	621	0	621	417	0	417	0	0	0	204	0	204
14	641 Rental of Real Building/Real Property	64	0	64	0	0	0	6	0	6	58	0	58
15	642 Rental of Equipment	4	0	4	0	0	0	0	0	0	4	0	4
16	650 Transportation Expense	270	0	270	231	0	231	17	0	17	21	0	21
17	656 Insurance - Vehicle	48	0	48	0	0	0	0	0	0	48	0	48
18	657 Insurance - General Liability	111	0	111	0	0	0	0	0	0	111	0	111
19	658 Insurance - Workman's Comp (2)	149	0	149	106	0	106	13	0	13	30	0	30
20	659 Insurance - Other	10	0	10	0	0	0	0	0	0	10	0	10
21	660 Advertising Expense	12	0	12	0	0	0	0	0	0	12	0	12
22	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667 Reg. Comm. Exp. - Other	39	0	39	0	0	0	0	0	0	39	0	39
24	670 Bad Debt Expense	54	0	54	0	0	0	54	0	54	0	0	0
25	675 Miscellaneous Expenses	700	0	700	84	0	84	51	0	51	566	0	566
26	**TOTAL WATER O & M EXPENSES**	18,227	0	18,227	13,691	0	13,691	1,067	0	1,067	3,469	0	3,469

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
TOTAL O & M BY MONTH (6XX.1 - 6XX.8)

Company: SSU / St. Johns / Remington Forest
Docket No.:
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 2 of 9
Preparer: Kimball
Recap Schedule B-1(W)

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL O & M (.1 - .8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.8 Salaries & Wages - Employees	693	709	482	807	695	1,146	416	967	842	416	578	677	8,430	0	8,430
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8 Employee Pensions & Benefits (1)	166	170	115	193	167	274	100	232	202	100	139	163	2,019	0	2,019
4	610.1-.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.8 Purchased Power	144	2	215	163	157	212	3	147	151	270	96	146	1,706	0	1,706
6	616.1-.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.8 Chemicals	0	0	91	0	0	0	0	50	0	0	0	0	141	0	141
8	620.1-.8 Materials & Supplies	45	10	16	72	1,749	398	142	811	270	49	118	34	3,713	0	3,713
9	631.1-.8 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.8 Contractual Services - Acct.	6	6	6	6	6	7	6	7	7	6	6	6	74	0	74
11	633.1-.8 Contractual Services - Legal	4	5	5	5	5	5	5	5	6	5	4	5	59	0	59
12	634.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8 Contractual Services - Other	265	16	17	16	16	18	158	47	20	17	15	16	621	0	621
14	641.1-.8 Rental of Real Building/Real Property	5	5	5	5	5	6	6	5	6	5	5	6	64	0	64
15	642.1-.8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	4	0	4
16	650.1-.8 Transportation Expense	37	40	21	13	31	16	15	16	17	22	15	26	270	0	270
17	656.1-.8 Insurance - Vehicle	4	4	4	4	4	4	4	4	5	4	4	4	48	0	48
18	657.1-.8 Insurance - General Liability	8	9	9	9	9	10	10	10	11	9	8	9	111	0	111
19	658.1-.8 Insurance - Workman's Comp (2)	12	12	9	14	13	20	8	17	15	8	10	12	149	0	149
20	659.1-.8 Insurance - Other	1	1	1	1	1	1	1	1	1	1	1	1	10	0	10
21	660.1-.8 Advertising Expense	1	1	1	1	1	1	1	1	1	1	1	1	12	0	12
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.8 Reg. Comm. Exp. - Other	3	3	3	3	3	3	3	4	4	3	3	3	39	0	39
24	670.1-.8 Bad Debt Expense	4	3	5	4	5	5	5	0	4	5	5	9	54	0	54
25	675.1-.8 Miscellaneous Expenses	47	48	52	48	49	55	54	52	59	52	123	63	700	0	700
26	**TOTAL WATER O & M EXPENSES**	1,444	1,042	1,057	1,364	2,914	2,181	936	2,374	1,621	977	1,134	1,180	18,226	0	18,226

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF OPERATING AND MAINTENANCE EXPENSES - 1994
DIRECT EXPENSES BY MONTH (6XX.1 - 6XX.6)

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year

FPSC
Schedule: B-5(W)
Page 3 of 3
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL DIRECT O & M (1 - 6) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.6 Salaries & Wages - Employees	515	531	273	618	497	924	204	810	625	213	383	420	6,015	0	6,015
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6 Employee Pensions & Benefits (1)	123	127	65	148	119	221	49	194	150	51	92	101	1,440	0	1,440
4	610.1-.6 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.6 Purchased Power	142	0	212	161	155	209	0	144	148	267	96	143	1,677	0	1,677
6	616.1-.6 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.6 Chemicals	0	0	91	0	0	0	0	50	0	0	0	0	141	0	141
8	620.1-.6 Materials & Supplies	35	0	5	82	1,728	386	130	803	252	36	107	20	3,582	0	3,582
9	631.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6 Contractual Services - Other	249	0	0	0	0	0	140	28	0	0	0	0	417	0	417
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.1-.6 Transportation Expense	34	37	15	10	26	12	12	14	14	15	12	21	231	0	231
17	656.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6 Insurance - Workman's Comp (2)	9	5	5	11	9	16	4	14	11	4	7	7	106	1	105
20	659.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6 Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	75	9	84	0	84
26	TOTAL WATER DIRECT O & M EXPENSES	1,107	704	669	1,010	2,546	1,768	539	2,057	1,206	592	772	721	13,691	0	13,691

Notes
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.78% of monthly Salaries & Wages - Employees.

836

5/30/95 10:37 AM B05W3.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (6XX.7)

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 4 Of 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.7 Salaries & Wages - Employees	48	43	68	57	66	71	63	1	48	61	66	119	711	0	711
2	603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7 Employee Pensions & Benefits (1)	11	10	16	14	16	17	15	0	12	15	16	29	170	0	170
4	610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	3	0	3
6	616.7 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7 Materials & Supplies	3	3	4	3	4	4	4	0	3	4	4	7	43	0	43
9	631.7 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7 Rental of Real Building/Real Property	0	0	1	0	1	1	1	0	0	1	1	1	6	0	6
15	642.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7 Transportation Expense	1	1	2	1	2	2	2	0	1	1	2	3	17	0	17
17	656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7 Insurance - Workman's Comp (2)	1	1	1	1	1	1	1	0	1	1	1	2	13	0	13
20	659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7 Bad Debt Expense	4	3	5	4	5	5	5	0	4	5	5	9	54	0	54
25	675.7 Miscellaneous Expenses	3	3	5	4	5	5	4	0	3	4	5	9	51	0	51
26	***TOTAL WATER ALLOCATED CUST ACCTS EXP.***	72	64	102	85	99	106	94	2	73	92	99	179	1,067	0	1,067

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
ALLOCATED A & G EXPENSES BY MONTH (6XX.8)

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 5 of 9
Preparer: Kimball

Line No.	(1) Account No.	Account Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED A & G EXPENSE (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.8	Salaries & Wages - Employees	131	135	141	132	132	151	149	155	169	144	130	138	1,707	0	1,707
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits (1)	31	32	34	32	32	36	36	37	40	35	31	33	409	0	409
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	2	2	2	2	2	3	2	3	3	2	2	2	26	0	26
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	7	7	7	7	7	8	8	8	9	8	7	7	89	0	89
9	631.8	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.8	Contractual Services - Acct.	6	6	6	6	6	7	6	7	7	6	6	6	74	0	74
11	633.8	Contractual Services - Legal	4	5	5	5	5	5	5	5	6	5	4	5	59	0	59
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	16	16	17	16	16	18	18	19	20	17	15	16	204	0	204
14	641.8	Rental of Real Building/Real Property	4	5	5	4	4	5	5	5	6	5	4	5	58	0	58
15	642.8	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	4	0	4
16	650.8	Transportation Expense	2	2	2	2	2	2	2	2	2	2	2	2	21	0	21
17	656.8	Insurance - Vehicle	4	4	4	4	4	4	4	4	5	4	4	4	48	0	48
18	657.8	Insurance - General Liability	8	9	9	9	9	10	10	10	11	9	8	9	111	0	111
19	658.8	Insurance - Workman's Comp (2)	2	2	3	2	2	3	3	3	3	3	2	2	30	0	30
20	659.8	Insurance - Other	1	1	1	1	1	1	1	1	1	1	1	1	10	0	10
21	660.8	Advertising Expense	1	1	1	1	1	1	1	1	1	1	1	1	12	0	12
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.8	Reg. Comm. Exp. - Other	3	3	3	3	3	3	3	4	4	3	3	3	39	(0)	39
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	43	45	47	44	44	50	49	51	56	48	43	46	566	0	566
26		TOTAL WATER ALLOCATED A & G EXPENSES	265	274	287	269	269	307	303	315	343	295	263	280	3,469	(0)	3,469

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
SUMMARY OF TOTAL UTILITY ADJUSTMENTS TO O & M (6XX.1 - 6XX.8)

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 6 0f 9
Preparer: Kimball
Recap Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				TOTAL UTILITY ADJUSTMENTS TO O&M EXPENSES									
Line No.	Account No. and Name	Per Books O & M	Purchased Raw Water from Marco Island									Net Adjustments	Total Adjusted O & M
1	601.1-.8 Salaries & Wages - Employees	8,430	0	0	0	0	0	0	0	0	0	0	8,430
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8 Employee Pensions & Benefits (1)	2,019	0	0	0	0	0	0	0	0	0	0	2,019
4	610.1-.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.8 Purchased Power	1,708	0	0	0	0	0	0	0	0	0	0	1,708
6	616.1-.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.8 Chemicals	141	0	0	0	0	0	0	0	0	0	0	141
8	620.1-.8 Materials & Supplies	3,713	0	0	0	0	0	0	0	0	0	0	3,713
9	631.1-.8 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.8 Contractual Services - Acct.	74	0	0	0	0	0	0	0	0	0	0	74
11	633.1-.8 Contractual Services - Legal	59	0	0	0	0	0	0	0	0	0	0	59
12	634.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8 Contractual Services - Other	621	0	0	0	0	0	0	0	0	0	0	621
14	641.1-.8 Rental of Real Building/Real Property	64	0	0	0	0	0	0	0	0	0	0	64
15	642.1-.8 Rental of Equipment	4	0	0	0	0	0	0	0	0	0	0	4
16	650.1-.8 Transportation Expense	270	0	0	0	0	0	0	0	0	0	0	270
17	656.1-.8 Insurance - Vehicle	48	0	0	0	0	0	0	0	0	0	0	48
18	657.1-.8 Insurance - General Liability	111	0	0	0	0	0	0	0	0	0	0	111
19	658.1-.8 Insurance - Workman's Comp (2)	149	0	0	0	0	0	0	0	0	0	0	149
20	659.1-.8 Insurance - Other	10	0	0	0	0	0	0	0	0	0	0	10
21	660.1-.8 Advertising Expense	12	0	0	0	0	0	0	0	0	0	0	12
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.8 Reg. Comm. Exp. - Other	39	0	0	0	0	0	0	0	0	0	0	39
24	670.1-.8 Bad Debt Expense	54	0	0	0	0	0	0	0	0	0	0	54
25	675.1-.8 Miscellaneous Expenses	700	0	0	0	0	0	0	0	0	0	0	700
26	**TOTAL WATER O & M EXPENSES**	18,227	0	0	0	0	0	0	0	0	0	0	18,227

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (6XX.1 - 6XX.6)

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 7 Of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
					UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES									
Line No.	Account No.	Account Name	Per Books O & M	Purchased Raw Water from Marco Island									Net Adjustments	Total Adjusted O & M
1	601.1-.6	Salaries & Wages - Employees	6,013	0	0	0	0	0	0	0	0	0	0	6,013
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6	Employee Pensions & Benefits (1)	1,440	0	0	0	0	0	0	0	0	0	0	1,440
4	610.1-.6	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.6	Purchased Power	1,677	0	0	0	0	0	0	0	0	0	0	1,677
6	616.1-.6	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.6	Chemicals	141	0	0	0	0	0	0	0	0	0	0	141
8	620.1-.6	Materials & Supplies	3,582	0	0	0	0	0	0	0	0	0	0	3,582
9	631.1-.6	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6	Contractual Services - Other	417	0	0	0	0	0	0	0	0	0	0	417
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
16	650.1-.6	Transportation Expense	231	0	0	0	0	0	0	0	0	0	0	231
17	656.1-.6	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6	Insurance - Workman's Comp (2)	106	0	0	0	0	0	0	0	0	0	0	106
20	659.1-.6	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6	Miscellaneous Expenses	84	0	0	0	0	0	0	0	0	0	0	84
26		TOTAL WATER DIRECT O & M EXPENSES	13,691	0	0	0	0	0	0	0	0	0	0	13,691

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
UTILITY ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXPENSES (6XX.7)

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 8 Of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				UTILITY ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXPENSES										
Line No.	Account No.	Account No. and Name	Per Books O & M										Net Adjustments	Total Adjusted O & M
1	601.7	Salaries & Wages - Employees	711	0	0	0	0	0	0	0	0	0	0	711
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7	Employee Pensions & Benefits (1)	170	0	0	0	0	0	0	0	0	0	0	170
4	610.7	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7	Purchased Power	3	0	0	0	0	0	0	0	0	0	0	3
6	616.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7	Materials & Supplies	43	0	0	0	0	0	0	0	0	0	0	43
9	631.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7	Rental of Real Building/Real Property	6	0	0	0	0	0	0	0	0	0	0	6
15	642.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7	Transportation Expense	17	0	0	0	0	0	0	0	0	0	0	17
17	656.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7	Insurance - Workman's Comp (2)	13	0	0	0	0	0	0	0	0	0	0	13
20	659.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7	Bad Debt Expense	54	0	0	0	0	0	0	0	0	0	0	54
25	675.7	Miscellaneous Expenses	51	0	0	0	0	0	0	0	0	0	0	51
26		TOTAL WATER CUSTOMER ACCOUNT EXPENSES	1,067	0	0	0	0	0	0	0	0	0	0	1,067

Notes:
(1) *Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.*
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1994
UTILITY ADJUSTMENTS TO ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
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-5(W)
Page 9 Of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				UTILITY ADJUSTMENTS TO ALLOCATED A&G EXPENSES										
Line No.	Account No.	Account No. and Name	Per Books O & M										Net Adjustments	Total Adjusted O & M
1	601.8	Salaries & Wages - Employees	1,707	0	0	0	0	0	0	0	0	0	0	1,707
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits (1)	409	0	0	0	0	0	0	0	0	0	0	409
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	28	0	0	0	0	0	0	0	0	0	0	28
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	89	0	0	0	0	0	0	0	0	0	0	89
9	631.8	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.8	Contractual Services - Acct.	74	0	0	0	0	0	0	0	0	0	0	74
11	633.8	Contractual Services - Legal	59	0	0	0	0	0	0	0	0	0	0	59
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	204	0	0	0	0	0	0	0	0	0	0	204
14	641.8	Rental of Real Building/Real Property	58	0	0	0	0	0	0	0	0	0	0	58
15	642.8	Rental of Equipment	4	0	0	0	0	0	0	0	0	0	0	4
16	650.8	Transportation Expense	21	0	0	0	0	0	0	0	0	0	0	21
17	656.8	Insurance - Vehicle	48	0	0	0	0	0	0	0	0	0	0	48
18	657.8	Insurance - General Liability	111	0	0	0	0	0	0	0	0	0	0	111
19	658.8	Insurance - Workman's Comp (2)	30	0	0	0	0	0	0	0	0	0	0	30
20	659.8	Insurance - Other	10	0	0	0	0	0	0	0	0	0	0	10
21	660.8	Advertising Expense	12	0	0	0	0	0	0	0	0	0	0	12
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.8	Reg. Comm. Exp. - Other	39	0	0	0	0	0	0	0	0	0	0	39
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	566	0	0	0	0	0	0	0	0	0	0	566
26		**TOTAL WATER A & G EXPENSES**	3,469	0	0	0	0	0	0	0	0	0	0	3,469

Notes:
(1) Employee Pensions & Benefits is calculated as 23.97% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1994
SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 1 of 5
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)	(6) ((L30 + 1) X (2))	(7) (3 - 6)	(8) (7 / 6)
Line No.	Account No.	Account Name	Prior Test Year Ended 12/31/89	Historic Year Ended 12/31/94	Difference Amount	Difference %	O & M Expense Guideline 12/31/94	1994 Deviation From Guideline Amount	1994 Deviation From Guideline %
1	601.1-.8	Salaries & Wages - Employees	4,518	8,430	3,912	86.60%	15,035	(6,605)	(43.93%)
2	603.1-.8	Salaries & Wages - Officers, Etc.	18	0	(18)	(100.00%)	60	(60)	(100.00%)
3	604.1-.8	Employee Pensions & Benefits (1)	104	2,019	1,915	1841.79%	346	1,673	483.49%
4	610.1-.8	Purchased Water	0	0	0	0.00%	0	0	0.00%
5	615.1-.8	Purchased Power	1,035	1,708	673	65.02%	3,444	(1,736)	(50.41%)
6	616.1-.8	Fuel for Power Production	0	0	0	0.00%	0	0	0.00%
7	618.1-.8	Chemicals	0	141	141	100.00%	0	141	100.00%
8	620.1-.8	Materials & Supplies	614	3,713	3,099	504.79%	2,043	1,670	81.73%
9	631.1-.8	Contractual Services - Eng.	0	0	0	0.00%	0	0	0.00%
10	632.1-.8	Contractual Services - Acct.	36	74	38	105.08%	120	(46)	(38.38%)
11	633.1-.8	Contractual Services - Legal	5	59	54	1070.58%	17	42	251.75%
12	634.1-.8	Contractual Services - Mgmt Fees	1	0	(1)	(100.00%)	3	(3)	(100.00%)
13	635.1-.8	Contractual Services - Other	482	621	139	28.81%	1,604	(983)	(61.29%)
14	641.1-.8	Rental of Real Building/Real Property	6	64	58	962.41%	20	44	219.24%
15	642.1-.8	Rental of Equipment	2	4	2	103.25%	7	(3)	(38.92%)
16	650.1-.8	Transportation Expense	114	270	156	136.67%	379	(110)	(28.88%)
17	656.1-.8	Insurance - Vehicle	33	48	15	46.85%	110	(61)	(55.87%)
18	657.1-.8	Insurance - General Liability	34	111	77	226.12%	113	(2)	(2.01%)
19	658.1-.8	Insurance - Workman's Comp	33	149	116	351.61%	110	39	35.70%
20	659.1-.8	Insurance - Other	11	10	(1)	(8.52%)	37	(27)	(72.51%)
21	660.1-.8	Advertising Expense	1	12	11	1094.99%	3	9	259.08%
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	0	0	0.00%
23	667.1-.8	Reg. Comm. Exp. - Other	0	39	39	100.00%	0	39	100.00%
24	670.1-.8	Bad Debt Expense	22	54	32	145.30%	73	(19)	(26.29%)
25	675.1-.8	Miscellaneous Expenses	251	700	449	179.08%	835	(135)	(16.14%)
26		**TOTAL WATER O & M EXPENSES**	7,320	18,227	10,907	149.00%	24,360	(6,133)	(25.18%)
27		**TOTAL (LESS ACCTS 666 & 667)**	7,320	18,188	10,868	148.47%			
28		**Average # of Customers**	23	64	41	178.26%			
29		**Consumer Price Index - U**	124.0	148.3	24.3	19.60%			
30		**COMPOUND MULTIPLIER**				232.79%			
		[(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]							

NOTES:
(1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1994
SUMMARY OF DIRECT EXPENSES (6XX.1 - 6xx.6)

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Avg. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 2 of 5
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.		Account No. and Name	(1)	(2) Prior Test Year Ended 12/31/89	(3) Historic Year Ended 12/31/94	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	(6) ((L30 + 1) x (2)) O & M Expense Guideline 12/31/94	(7) (3 - 6) 1994 Deviation From Guideline Amount	(8) (7 / 6) 1994 Deviation From Guideline %
1	601.1-.6	Salaries & Wages - Employees		4,131	6,013	1,882	45.56%	13,748	(7,735)	(56.26%)
2	603.1-.6	Salaries & Wages - Officers, Etc.		0	0	0	0.00%	0	0	0.00%
3	604.1-.6	Employee Pensions & Benefits (1)		0	1,440	1,440	100.00%	0	1,440	100.00%
4	610.1-.6	Purchased Water		0	0	0	0.00%	0	0	0.00%
5	615.1-.6	Purchased Power		1,029	1,677	648	62.97%	3,424	(1,747)	(51.02%)
6	616.1-.6	Fuel for Power Production		0	0	0	0.00%	0	0	0.00%
7	618.1-.6	Chemicals		0	141	141	100.00%	0	141	100.00%
8	620.1-.6	Materials & Supplies		564	3,582	3,018	535.11%	1,877	1,705	90.84%
9	631.1-.6	Contractual Services - Eng.		0	0	0	0.00%	0	0	0.00%
10	632.1-.6	Contractual Services - Acct.		0	0	0	0.00%	0	0	0.00%
11	633.1-.6	Contractual Services - Legal		0	0	0	0.00%	0	0	0.00%
12	634.1-.6	Contractual Services - Mgmt Fees		0	0	0	0.00%	0	0	0.00%
13	635.1-.6	Contractual Services - Other		456	417	(39)	(8.55%)	1,518	(1,101)	(72.53%)
14	641.1-.6	Rental of Real Building/Real Property		0	0	0	0.00%	0	0	0.00%
15	642.1-.6	Rental of Equipment		0	0	0	0.00%	0	0	0.00%
16	650.1-.6	Transportation Expense		109	231	122	111.93%	363	(132)	(36.36%)
17	656.1-.6	Insurance - Vehicle		0	0	0	0.00%	0	0	0.00%
18	657.1-.6	Insurance - General Liability		0	0	0	0.00%	0	0	0.00%
19	658.1-.6	Insurance - Workman's Comp		0	106	106	100.00%	0	106	100.00%
20	659.1-.6	Insurance - Other		0	0	0	0.00%	0	0	0.00%
21	660.1-.6	Advertising Expense		0	0	0	0.00%	0	0	0.00%
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.		0	0	0	0.00%	0	0	0.00%
23	667.1-.6	Reg. Comm. Exp. - Other		0	0	0	0.00%	0	0	0.00%
24	670.1-.6	Bad Debt Expense		0	0	0	0.00%	0	0	0.00%
25	675.1-.6	Miscellaneous Expenses		50	84	34	68.00%	166	(82)	(49.40%)
26		**TOTAL WATER O & M EXPENSES**		6,339	13,691	7,352	115.98%	21,096	(7,405)	(35.10%)
27		**TOTAL (LESS ACCTS 666 & 667)**		6,339	13,691	7,352	115.98%			
28		**Average # of Customers**		23	64	41	178.26%			
29		**Consumer Price Index - U**		124.0	148.3	24.3	19.60%			
30		**COMPOUND MULTIPLIER**					232.79%			
		[(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]								

NOTES:
(1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1994
SUMMARY OF CUSTOMER ACCOUNTS EXPENSE (6XX.7)

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 3 of 5
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	(1) Account No. and Name		(2) Prior Test Year Ended 12/31/89	(3) Historic Year Ended 12/31/94	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	(6) ((L30 + 1) X (2)) O & M Expense Guideline 12/31/94	(7) (3 - 6) 1994 Deviation From Guideline Amount	(8) (7 / 6) 1994 Deviation From Guideline %
1	601.7	Salaries & Wages - Employees	142	711	569	400.70%	473	238	50.32%
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	0	0	0.00%
3	604.7	Employee Pensions & Benefits (1)	0	170	170	100.00%	0	170	100.00%
4	610.7	Purchased Water	0	0	0	0.00%	0	0	0.00%
5	615.7	Purchased Power	0	3	3	100.00%	0	3	100.00%
6	616.7	Fuel for Power Production	0	0	0	0.00%	0	0	0.00%
7	618.7	Chemicals	0	0	0	0.00%	0	0	0.00%
8	620.7	Materials & Supplies	49	43	(6)	(12.24%)	163	(120)	(73.62%)
9	631.7	Contractual Services - Eng.	0	0	0	0.00%	0	0	0.00%
10	632.7	Contractual Services - Acct.	0	0	0	0.00%	0	0	0.00%
11	633.7	Contractual Services - Legal	0	0	0	0.00%	0	0	0.00%
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0.00%	0	0	0.00%
13	635.7	Contractual Services - Other	0	0	0	0.00%	0	0	0.00%
14	641.7	Rental of Real Building/Real Property	0	6	6	100.00%	0	6	100.00%
15	642.7	Rental of Equipment	0	0	0	0.00%	0	0	0.00%
16	650.7	Transportation Expense	0	17	17	100.00%	0	17	100.00%
17	656.7	Insurance - Vehicle	0	0	0	0.00%	0	0	0.00%
18	657.7	Insurance - General Liability	0	0	0	0.00%	0	0	0.00%
19	658.7	Insurance - Workman's Comp	0	13	13	100.00%	0	13	100.00%
20	659.7	Insurance - Other	0	0	0	0.00%	0	0	0.00%
21	660.7	Advertising Expense	0	0	0	0.00%	0	0	0.00%
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	0	0	0.00%
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0.00%	0	0	0.00%
24	670.7	Bad Debt Expense	22	54	32	145.45%	73	(19)	(26.03%)
25	675.7	Miscellaneous Expenses	1	51	50	5000.00%	3	48	1600.00%
26	**TOTAL WATER O & M EXPENSES**		214	1,067	854	399.07%	712	356	50.00%
27	**TOTAL (LESS ACCTS 666 & 667)**		214	1,067	854	399.07%			
28	**Average # of Customers**		23	64	41	178.26%			
29	**Consumer Price Index - U**		124.0	148.3	24.3	19.60%			
30	**COMPOUND MULTIPLIER** [(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]					232.79%			

NOTES:
(1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINES - 1994
SUMMARY OF ALLOCATED A & G EXPENSES (6XX.8)

Company: GSU / St. Johns / Ramington Forest
Docket No 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 4 of 5
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No. and Name	(1)	(2) Prior Test Year Ended 12/31/89	(3) Historic Year Ended 12/31/94	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	(6) ((L30 + 1) X (2)) O & M Expense Guideline 12/31/94	(7) (3 - 6) 1994 Deviation From Guideline Amount	(8) (7 / 6) 1994 Deviation From Guideline %
1	601.8	Salaries & Wages - Employees	245	1,707	1,462	596.73%	815	892	109.45%
2	603.8	Salaries & Wages - Officers, Etc.	18	0	(18)	(100.00%)	60	(60)	(100.00%)
3	604.8	Employee Pensions & Benefits (1)	104	409	305	293.27%	346	63	18.21%
4	610.8	Purchased Water	0	0	0	0.00%	0	0	0.00%
5	615.8	Purchased Power	6	28	22	366.67%	20	8	40.00%
6	616.8	Fuel for Power Production	0	0	0	0.00%	0	0	0.00%
7	618.8	Chemicals	0	0	0	0.00%	0	0	0.00%
8	620.8	Materials & Supplies	1	89	88	8800.00%	3	86	2866.67%
9	631.8	Contractual Services - Eng	0	0	0	0.00%	0	0	0.00%
10	632.8	Contractual Services - Acct.	36	74	38	105.56%	120	(46)	(38.33%)
11	633.8	Contractual Services - Legal	5	59	54	1080.00%	17	42	247.06%
12	634.8	Contractual Services - Mgmt Fees	1	0	(1)	(100.00%)	3	(3)	(100.00%)
13	635.8	Contractual Services - Other	26	204	178	684.62%	87	117	134.48%
14	641.8	Rental of Real Building/Real Property	6	58	52	866.67%	20	38	190.00%
15	642.8	Rental of Equipment	2	4	2	100.00%	7	(3)	(42.86%)
16	650.8	Transportation Expense	5	21	16	320.00%	17	4	23.53%
17	656.8	Insurance - Vehicle	33	48	15	45.45%	110	(62)	(56.36%)
18	657.8	Insurance - General Liability	0	111	111	100.00%	0	111	100.00%
19	658.8	Insurance - Workman's Comp	34	30	(4)	(11.76%)	113	(83)	(73.45%)
20	659.8	Insurance - Other	33	10	(23)	(69.70%)	110	(100)	(90.91%)
21	660.8	Advertising Expense	11	12	1	9.09%	37	(25)	(67.57%)
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	1	0	(1)	(100.00%)	3	(3)	(100.00%)
23	667.8	Reg. Comm. Exp. - Other	0	39	39	100.00%	0	39	100.00%
24	670.8	Bad Debt Expense	0	0	0	0.00%	0	0	0.00%
25	675.8	Miscellaneous Expenses	200	566	366	183.00%	666	(100)	(15.02%)
26	**TOTAL WATER O & M EXPENSES**		767	3,469	2,702	352.28%	2,554	915	35.83%
27	**TOTAL (LESS ACCTS 666 & 667)**		766	3,430	2,664	347.78%			
28	**Average # of Customers**		23	64	41	178.26%			
29	**Consumer Price Index - U**		124.0	148.3	24.3	19.60%			
30	**COMPOUND MULTIPLIER**					232.79%			

[(1+% difference in Avg # of Customers)(1+% difference in CPIU)-1]

NOTES:
(1) For All FPSC Uniform Plants: The plant's allocated portion of the total Company annual present value expenses for "Post-Retirement Benefits Other Than Pensions" from Docket #920199-WS are included in A&G Account 604.8 (Employee Pensions & Benefits) for the Prior Test Year Ended 12/31/91.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1994
EXPLANATION OF DEVIATIONS FROM GUIDELINE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide an explanation of deviations as shown on previous pages.

FPSC
Schedule: B-7(W)
Page 5 of 5
Preparer: Bencini
Recap Schedule: B-7(W)1/5

	(1)	(2)	(3)	(4)
Line No.	Account No. and Name	1994 Deviation from Guideline Amount	%	Explanation
1	601.1-.8 Salaries & Wages - Employees	(6,605)	(43.93%)	
2	603.1-.8 Salaries & Wages - Officers, Etc.	(60)	(100.00%)	
3	604.1-.8 Employee Pensions & Benefits	1,673	483.49%	
4	610.1-.8 Purchased Water	0	0.00%	
5	615.1-.8 Purchased Power	(1,736)	(50.41%)	
6	616.1-.8 Fuel for Power Production	0	0.00%	
7	618.1-.8 Chemicals	141	100.00%	
8	620.1-.8 Materials & Supplies	1,670	81.73%	
9	631.1-.8 Contractual Services - Eng.	0	0.00%	
10	632.1-.8 Contractual Services - Acct.	(46)	(38.38%)	
11	633.1-.8 Contractual Services - Legal	42	251.75%	
12	634.1-.8 Contractual Services - Mgmt Fees	(3)	(100.00%)	
13	635.1-.8 Contractual Services - Other	(983)	(61.29%)	(A detailed explanation of the deviations from the
14	641.1-.8 Rental of Real Building/Real Property	44	219.24%	1994 O & M Expense Guidelines is contained in Volume II)
15	642.1-.8 Rental of Equipment	(3)	(38.92%)	
16	650.1-.8 Transportation Expense	(110)	(28.88%)	
17	656.1-.8 Insurance - Vehicle	(61)	(55.87%)	
18	657.1-.8 Insurance - General Liability	(2)	(2.01%)	
19	658.1-.8 Insurance - Workman's Comp	39	35.70%	
20	659.1-.8 Insurance - Other	(27)	(72.51%)	
21	660.1-.8 Advertising Expense	9	259.08%	
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	0	0.00%	
23	667.1-.8 Reg. Comm. Exp. - Other	39	100.00%	
24	670.1-.8 Bad Debt Expense	(19)	(26.29%)	
25	675.1-.8 Miscellaneous Expenses	(135)	(16.14%)	
	TOTAL WATER O&M EXPENSE DEVIATION FROM GUIDELINE	(6,133)	(25.18%)	

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Note: May not cross foot due to rounding.

CONTRACTUAL SERVICES - 1994

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

FPSC
Schedule: B-9(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
1	See Volume II for detailed support.			

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Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1994

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

FPSC
Schedule: B-10(W)
Page 1 of 1
Preparer: Ludsen

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	See Volume II, Allocation of 1994 Rate Case Expense for details.				
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)	(B)	
15	Amortization of Rate Case Expense:		Total FPSC Filed	Water	
16					
17					
18	Prior Unamortized Rate Case Expense				
19	Charlotte	N/A	13,699		
20	Pine Ridge AFPI	N/A	2,651		
21	Marco Island	Docket No. 920655-WS	189,290		
22	Charlotte-Deep Creek	N/A	7,073		
23	GIGA	Docket No. 920199-WS	1,125,921		
24	Lehigh	Docket No. 911188-WS	165,764		
25			1,504,398		
26					
27					
28					
29					
30	Current Rate Case Expense (Annual Amortization)		$377,353	$0	
31					
32	Method of Allocation Between Plants:				
33	Average Number of Customers (Plant specific)				
34	See Volume II, Allocation of 1994 Rate Case Expense for details.				

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS - 1994
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

Company: SSU / St. Johns / Rawlington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Avg. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide an analysis of all maintenance projects greater than 2% of the projected test year revenues per system which occurred during the 2 years prior to the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description of the total cost or budgeted amount and how often the project should be repeated.

FPSC
Schedule: B-11(W)
Page 1 of 1
Preparer: Kimball

(1)	(2)	(3)	(4)

Maintenance projects greater than 2% of test year revenues per system

Line No.	Date	Description	Total Water Cost	How often to repeat

See Volume II for detailed support.

Note: May not cross foot due to rounding.

ALLOCATION OF EXPENSES - 1994

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

FPSC
Schedule: B-12(W)
Page 1 of 1
Preparer: Kimball

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules

Please refer to Volume II for a complete description of allocated items, the allocation percentages, a description of the allocation methods, the amounts allocated and supporting schedules.

For rate making purposes, the following are the items which are allocated in this filing:

A-SCHEDULES (RATE BASE):

Allocated Items	Allocation Basis	Recap Schedules
(A) Deferred Taxes	Avg Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-1 (W)
(B) General Plant	Average No. of Customers (Total Company)	A-5 (W)
(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W)
(D) Unfunded OPEBs	Average No. of Customers (Total Company)	A-1 (W)

B-SCHEDULES (INCOME STATEMENT):

Allocated Items	Allocation Basis	Recap Schedules
(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	B-16 (W)
(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-5 (W)
(E) Property Taxes	Net Taxable Value	B-15 (W)

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1994
SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
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-1(W)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W), B-18 (W)
Supporting Schedules: A-5 (W), F-Schedules

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
				DEPRECIATION RATE		1994 DEPRECIATION EXPENSE			USED & USEFUL DEPRECIATION EXPENSE		
Line No.	Account No.	and Name	1994 Avg. Adj. PIS	Life	Rate (%)	Per Books	Utility Adjustment	Adjusted Depreciation Expense	Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful Depreciation Exp.
1	**INTANGIBLE PLANT**									0	
2	301.1	Organization	0	40	2.50%	0	0	0	0.00%	0	0
3	302.1	Franchise	3,798	40	2.50%	95	0	95	0.00%	0	95
4	339.1	Other Plant & Misc.	0	40	2.50%	0	0	0	0.00%	0	0
5	**SOURCE OF SUPPLY & PUMPING**									0	
6	303.2	Land & Land Rights	0	NA	NA	0	0	0	0.00%	0	0
7	304.2	Structures & Improvements	0	40	2.50%	0	0	0	0.00%	0	0
8	305.2	Collect. & Impound.	0	40	2.50%	0	0	0	0.00%	0	0
9	306.2	Lake, River & Other	0	40	2.50%	0	0	0	0.00%	0	0
10	307.2	Wells & Springs	4,376	40	2.50%	109	0	109	0.00%	0	109
11	308.2	Infiltration Galleries	0	40	2.50%	0	0	0	0.00%	0	0
12	309.2	Supply Mains	0	40	2.50%	0	0	0	0.00%	0	0
13	310.2	Power Generation Equip.	0	40	2.50%	0	0	0	0.00%	0	0
14	311.2	Pumping Equipment	202	40	2.50%	5	0	5	0.00%	0	5
15	339.2	Other Plant & Misc.	0	40	2.50%	0	0	0	0.00%	0	0
16	**WATER TREATMENT PLANT**									0	
17	303.3	Land & Land Rights	25,000	NA	NA	0	0	0	0.00%	0	0
18	304.3	Structures & Improvements	0	40	2.50%	0	0	0	0.00%	0	0
19	320.3	Water Treatment Equip.	62,539	40	2.50%	1,563	0	1,563	0.00%	0	1,563
20	321.3	Permeators	0	40	2.50%	0	0	0	0.00%	0	0
21	339.3	Other Plant & Misc.	0	40	2.50%	0	0	0	0.00%	0	0
22	**TRANSMISSION & DISTRIBUTION**									0	
23	303.4	Land & Land Rights	0	NA	NA	0	0	0	0.00%	0	0
24	304.4	Structures & Improvements	0	40	2.50%	0	0	0	0.00%	0	0
25	330.4	Distr. Reservoirs	0	40	2.50%	0	0	0	0.00%	0	0
26	331.4	Transmission & Distribution	42,300	40	2.50%	1,058	0	1,058	19.94%	211	847
27	333.4	Services	9,661	40	2.50%	242	0	242	0.00%	0	242
28	334.4	Meters & Meter Installation	8,886	40	2.50%	222	0	222	0.00%	0	222
29	335.4	Hydrants	8,500	40	2.50%	213	0	213	0.00%	0	213
30	339.4	Other Plant & Misc.	0	40	2.50%	0	0	0	0.00%	0	0
31	**GENERAL PLANT**									0	
32	303.5	Land & Land Rights	203	NA	NA	0	0	0	0.00%	0	0
33	304.5	Structures & Improvements	1,743	40	2.50%	44	0	44	0.00%	0	44
34	340.5	Office Furniture & Equipment	1,041	15	6.67%	69	0	69	0.00%	0	69
35	340.51	Computer Equipment	2,232	6	16.67%	372	0	372	0.00%	0	372
36	341.5	Transportation Equipment	1,600	6	16.67%	267	0	267	0.00%	0	267
37	342.5	Stores Equipment	15	18	5.56%	1	0	1	0.00%	0	1
38	343.5	Tools, Shop & Garage	550	16	6.25%	34	0	34	0.00%	0	34
39	344.5	Laboratory Equipment	126	15	6.67%	8	0	8	0.00%	0	8
40	345.5	Power Operated Equipment	560	12	8.33%	47	0	47	0.00%	0	47
41	346.5	Communication Equipment	238	10	10.00%	24	0	24	0.00%	0	24
42	347.5	Miscellaneous Equipment	115	15	6.67%	8	0	8	0.00%	0	8
43	348.5	Other Tangible Plant	4	10	10.00%	0	0	0	0.00%	0	0
44		**INTANGIBLE PLANT**	3,798		2.50%	95	0	95	0.00%	0	95
45		**SUPPLY & PUMPING**	4,578		2.49%	114	0	114	0.00%	0	114
46		**WATER TREATMENT PLANT**	87,539		1.79%	1,563	0	1,563	0.00%	0	1,563
47		**TRANSMISSION & DISTRIBUTION**	69,347		2.50%	1,735	0	1,735	12.16%	211	1,524
48		**GENERAL PLANT**	8,427		10.37%	874	0	874	0.00%	0	874
49		**TOTAL DEPRECIATION EXPENSE**	173,689		2.52%	4,381	0	4,381	4.82%	211	4,170
50		**LESS: AMORTIZATION OF CIAC**				(1,857)	0	(1,857)		0	(1,857)
51		**NET DEPRECIATION EXPENSE - WATER**				2,524	0	2,524		211	2,313

Column:
(2) from Schedule A-5, page 1, column 11
(8) from F Schedules

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Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1994
CIAC AMORTIZATION EXPENSE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-13(W)
Page 2 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3
Supporting Schedules: A-12(W), B-13(W)3/3

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				1994 CIAC AMORTIZATION EXPENSE			1994 USED & USEFUL CIAC AMORTIZATION EXPENSE		
Line No.	WATER CIAC Classifications	1994 Avg. Adj. CIAC Balance	CIAC Amort. Composite Rate	Per Books	Utility Adjustment	Utility Adjusted CIAC Amort.	Composite Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful CIAC Amort.
1	Plant Capacity Fees	0	2.50%	0	0	0	0.00%	0	0
2	Line/Main Extension Fees	0	2.50%	0	0	0	0.00%	0	0
3	Meter Installation Fees	9,000	2.50%	225	0	225	0.00%	0	225
4	Contributed Lines	0	2.50%	0	0	0	12.16%	0	0
5	Contributed Property Other Than Lines	65,275	2.50%	1,632	0	1,632	0.00%	0	1,632
6	Service Installation Fees	0	2.50%	0	0	0	0.00%	0	0
7	**TOTAL WATER CIAC AMORT. EXP.**	74,275		1,857	0	1,857		0	1,857

Column:
(2) from A-12 (W).
(3) from B-13 (W) (page 3 of 3)
(7) from B-13 (W) (page 1 of 3)

Notes:
1. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (Page 1 of 3).
2. Amortization rate and Non-used and Useful percentage is calculated at the plant level. Summaries reflect a weighted composite rate.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1994
COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / St. Johns / Ransington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-13(W)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3,2/3
Supporting Schedules: A-5(W)

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1994 COMPOSITE CIAC AMORTIZATION RATE Average Adjusted UPIS	(3) Average Adjusted Dep. Exp.	(4) Composite CIAC Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	0	0	0.00%
3	305.2 Collecting & Impounding reservoirs	0	0	0.00%
4	306.2 Lake, River & Other Intakes	0	0	0.00%
5	307.2 Wells & Springs	4,376	109	2.49%
6	308.2 Infiltration Galleries & Tunnels	0	0	0.00%
7	309.2 Supply Mains	0	0	0.00%
8	310.2 Power Generation Equipment	0	0	0.00%
9	311.2 Pumping Equipment	202	5	2.48%
10	339.2 Other Plant & Miscellaneous	0	0	0.00%
11	304.3 Structures & Improvements	0	0	0.00%
12	320.3 Water Treatment Equipment	62,539	1,563	2.50%
13	321.3 Permeators	0	0	0.00%
14	339.3 Other Plant & Miscellaneous	0	0	0.00%
15	330.4 Distribution Reservoirs	0	0	0.00%
16	**COMPOSITE RATE**	67,117	1,677	2.50%
17	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
18	304.4 Structures & Improvements	0	0	0.00%
19	331.4 Transmission & Distribution	42,300	1,058	2.50%
20	335.4 Hydrants	8,500	213	2.51%
21	339.4 Other Plant & Miscellaneous	0	0	0.00%
22	**COMPOSITE RATE**	50,800	1,271	2.50%
23	**METER INSTALLATION FEES:**			
24	334.4 Meters & Meter Installation	8,886	222	2.50%
25	**COMPOSITE RATE**	8,886	222	2.50%
26	**SERVICE INSTALLATION FEES:**			
27	333.4 Services	9,661	242	2.50%
28	**COMPOSITE RATE**	9,661	242	2.50%
29	**OTHERS: (Weighted Average of Above Rates):**			
30	Plant Capacity Fees (Line 16)	67,117	1,677	2.50%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	50,800	1,271	2.50%
32	Meter Installation Fees (Line 25)	8,886	222	2.50%
33	Service Installation Fees (Line 28)	9,661	242	2.50%
34	**COMPOSITE RATE**	136,464	3,412	2.50%

Column:
(2) is From Schedule B-13(W), page 1, column 2.
(3) is From Schedule B-13(W), page 1, column 7.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1994
UNDER PRESENT INCOME

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

Line No.	(1) (PRESENT INCOME)	(2) 1994 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%)**	704	16	720	B-4(W)	
2	**PAYROLL TAXES: (7.37%)**	621	0	621	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	621	0	621		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	1,344	0	1,344		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	1,344	0	1,344		
10	Non-used & Useful Percent (2)			4.86%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(65)	(65)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	1,344	(65)	1,279		
13	**OTHER:**	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	**TOTAL OTHER**	0	0	0		
19	**TOTAL TAXES OTHER (PRESENT INCOME)**	2,669	(49)	2,620		B-1(W)1/3,2/3

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

(2) Non-Used and Useful Percent is calculated at the Plant level. Summaries reflect a weighted composite percent.

SCHEDULE OF WATER INCOME TAXES - 1994
UNDER PRESENT INCOME

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

FPSC
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

Line No.	(1) ITEM	(2) Per Books	(3) 1994 INCOME TAXES Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	15,644	363	16,007	B-4(W)
3	Less:				
4	O & M Expenses	18,227	0	18,227	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	2,313	0	2,313	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(W)
7	Taxes Other Than Income	2,669	(49)	2,620	B-15(W)
8	Pre-Tax Operating Expenses	23,209	(49)	23,160	
9	**PRE-TAX OPERATING INCOME**	(7,565)	412	(7,153)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(7,565)	412	(7,153)	
12	Less:				
13	Interest Expense:				
14	Rate Base	81,786	0	81,786	A-1(W)
15	Weighted Average Cost of Debt	5.16%	5.18%	5.18%	D-1(W)
16	Total Interest Expense	4,237	0	4,237	C-3
17	Net Taxable Income (L11 - L16)	(11,802)	412	(11,390)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	(4,553)	159	(4,394)	
20	Less:				
21	Parent Debt Adjustment	210	0	210	C-1(W)
22	Investment Tax Credit	40	0	40	C-7(W)
23	**TOTAL INCOME TAXES**	(4,803)	159	(4,644)	

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1994

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [ ] Final [ ]
Historical [x] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of the acquisition adjustment amortization expense for the test year.

FPSC
Schedule: B-18 (W)
Page 1 of 1
Preparer: Kimball
Supporting Schedules: B-13 (W)
Recap Schedule: B-1 (W)

(1)		(2)	(3)	(4)	(5)	(6)
		ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Average Adjusted Acquisition Adjustment Balance	0			A-20 (W)	
2	Last Authorized Amortization Rate					
3	Total Amortization Expense	0	0	0		
4	Non-Used & Useful Amort. Exp.	0	0	0	From Below	
5	**NET AMORTIZATION EXPENSE**	0	0	0		B-1 (W)

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

		NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Adjusted Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
6	Total Amortization Expense	0	0	0	From Above	
7	Composite Non-Used & Useful Depreciation Rate (%)	4.82%	0.00%	4.82%	B-13 (W)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

Note: May not cross foot due to rounding.

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