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

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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 VIII
BOOK 3 OF 4

MINIMUM FILING REQUIREMENTS
SERVICE AVAILABILITY

Containing

WATER SERVICE AVAILABILITY SCHEDULES (PLANTS M-Z)

PROJECTED TEST YEAR ENDED 12/31/96

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 950495 WS EXHIBIT NO 67
COMPANY/ WITNESS: SSU / Ludsen
DATE: 5/16/96

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06051 JUN 28 96
FPSC-RECORDS/REPORTING

SERVICE AVAILABILITY - WATER (PLANTS M-Z)

TABLE OF CONTENTS

PAGE

CONVENTIONAL TREATMENT

Marco Shores 1
Marion Oaks 23
Meredith Manor 45
Morningview 67
Oak Forest 89
Oakwood 111
Palisades Country Club 133
Palm Port 155
Palm Terrace 177
Palm Valley 199
Palms Mobile Home Park 221
Picciola Island 243
Pine Ridge 265
Pine Ridge Estates 287
Piney Woods 309
Point O' Woods 331
Pomona Park 353
Postmaster Village 375
Quail Ridge 397
Remington Forest 419
River Grove 441
River Park 463
Rosemont/Rolling Green 485
Salt Springs 507
Samira Villas 529
Silver Lake Estates/Western Shores 551
Silver Lake Oaks 573
Skycrest 595
Spring Gardens 617
St. Johns Highlands 639
Stone Mountain 661
Sugar Mill 683
Sugarmill Woods 705
Sunny Hills 727
Sunshine Parkway 749
Tropical Park 771
University Shores 793
Valencia Terrace 815
Venetian Village 837
Welaka/Saratoga Harbour 859
Westmont 881

TABLE OF CONTENTS (CONT.)

PAGE

Windsong 903
Woodmere 925
Wootens 947
Zephyr Shores 969

REVERSE OSMOSIS TREATMENT

Burnt Store 991
Marco Island 1013

SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER
FPSC CONVENTIONAL TREATMENT

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

FPSC
Schedule No. 1 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	$452.00	$1,209.15	Sch. 3 (w)
2	Per Gallon Equivalent	$0.59	$7.03	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - All Customers	$435.00	$524.79	Sch. 4 (w)
4	Per Foot Equivalent	N/A	$15.90	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	$200.00	$90.00	Sch. 5 (w)
6	Per Connection - 1"	$225.00	$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	ACTUAL COST	$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
10	Per Connection - 5/8 " x 3/4"	$0.00	$143.00	Sch. 5 (w)
11	Per Connection - 1"	$0.00	$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	$0.00	$154.00	Sch. 5 (w)
13	Per Connection - 2"	$0.00	$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	$0.00	Actual Cost	Sch. 5 (w)
15	**(5) Inspection Fee:**	$0.00	$0.00	
16	**Total Minimum Charges - (5/8" meter)**	$1,087.59	$1,966.94	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

FPSC
Schedule No. 2 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	$1,163,309	$416,995	$9,791	$3,745	$1,593,840	Sch. 6 (w) p 1
2	Land	$695				$695	Sch. 6 (w) p 1
3	Depreciable Assets	$1,162,615	$416,995	$9,791	$3,745	$1,593,145	
4	Accumulated Depreciation to Date	$542,110	$86,305	$2,550	$286	$631,251	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	$542,110	$416,995	$2,550	$286	$961,941	
6	Net Plant at Design Capacity	$621,199	$0	$7,241	$3,459	$631,699	
7	Transmission & Distribution / Collection Lines		$416,995			$416,995	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			26.16%	
9	CIAC to Date	$67,734	$179,170	$5,650	$14,600	$267,154	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	$17,013	$47,792	$941	$1,696	$67,442	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	$17,013	$565,451	$941	$1,696	$585,101	
12	Future Customers (ERC) to be Connected	0	124	0	0	33	Sch. 11 (w)
13	Composite Depreciation Rate	3.96%	2.33%			3.53%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	$452.00	$435.00	$200.00	N/A	$1,087.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	8.17%	#DIV/0!	N/A	N/A	-47.94%	
16	Requested Service Availability Charge Per ERC	$1,209.15	$524.79	$90.00	$143.00	$1,966.94	Sch. 1 (w)
17	Level of CIAC at Design Capacity	8.17%	100.00%	N/A	N/A	-46.02%	
18	Minimum Service Availability Charge Per ERC					$34,982.40	
19	Level of CIAC at Design Capacity					26.16%	
20	Maximum Service Availability Charge Per ERC					$57,321.06	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	463	584	460	460	495	Sch. 11 (w)
23	Current No. of Customers	463	460	460	460	460	Sch. 11 (w)
24	Annual Growth	0	1	N/A	N/A	0	Sch. 11 (w)
25	Calculation of Z	0	179	N/A	N/A	19	
26	Number of Years to Design Capacity	0.00	124.00	N/A	N/A	32.72	Sch. 11 (w)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER
- Based on Used & Useful Historical Plant -

Company: SSU / Collier / Marco Shores
Docket No.: 950495
Test Year Ended: 12/31/96
Historical ( ) Projected [X]

Explanation: Rule 25-30.565 (4) (a) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 3 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees		(2) Amount	(4) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Plant (Excluding General Plant)		$1,163,309	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant		($542,110)	Sch. 7 (w)
3	Net Plant In Service		$621,199	
4	Used & Useful %		100.00%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$621,199	
6	1996 ERCs		460	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs		2	Sch. 12 (w)
8	Total ERCs		462	
9	Net Plant Per ERC		$1,343	
10	Less: Utility Investment	10.00%	($134)	
11	Proposed Plant Capacity Fee Per ERC		$1,209	
12	*Proposed Plant Capacity Fee Per Gallon (172 Gallons Per ERC)*		$7.03	
	Calculation of Gallons Per ERC			
13	Total Consumption in Gallons		28,809,616	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's		460	Sch. 10 (w)
15	Consumption Per ERC		62,630	
16	Divide by 365 Days		365	
17	Gallons Per Day Per ERC		172	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER
- Based on Used and Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (a) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 4 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges		(2) Amount	(3) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Mains		$416,995	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains		($86,305)	Sch. 7 (w)
3	Net Plant In Service - Mains		$330,690	
4	Used & Useful %		100.0%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$330,690	
6	1996 ERCs		460	Sch. 10 (w)
7	Net Plant Per ERC - Mains		$719	
8	Less: Utility Investment	27.00%	($194)	
9	Proposed Main Extension Fee Per ERC		$525	
10	Proposed Main Extension Fee Per Foot (33 feet per lot)		$15.90	
	Calculation of Feet Per Lot			
11	A. Installed Footage of Distribution Mains		15,087	Annual Report
12	B. Number of Lots		460	Sch. 11 (w)
13	C. Feet per Lot (A/B)		33	

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

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

Explanation: Rule 25-30.585 (4) (t) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 1 of 2
Preparer: Bliss

Line No.	Descriptions		Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	METER INSTALLATIONS:								
1	1. Direct Labor (2 Persons x 1.5 Hours)		3	$45.18	$45.18	$45.18	$45.18	$45.18	At Cost
2	2. Materials	a. Meter Box (Standard)	1	$9.59	$9.59	$9.59	$18.55	$18.55	At Cost
3		b. Meter	1	$24.91	$40.81	$68.37	$190.80	$256.52	At Cost
4		c. Couplings (Brass)	2	$3.66	$3.66	$5.09	$20.67	$24.38	At Cost
5		d. Washers	2	$0.10	$0.10	$0.13	$0.27	$0.42	At Cost
6	3. A & G Overhead Rate (18.76%) *			$6.41	$9.08	$13.94	$38.60	$50.26	At Cost
7		Total		$89.65	$108.42	$142.30	$314.07	$395.31	At Cost
8		Proposed		$90.00	$110.00	$140.00	$300.00	$385.00	At Cost
	DOUBLE SERVICE INSTALLATIONS:								
9	1. Direct Labor (2 persons x 4 hours)		8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
10	2. Materials	a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
11		b. Corporation Stop	1	$10.60	$10.80	$16.70	$44.52	$65.72	At Cost
12		c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$18.30	$33.30	At Cost
13		d. Curb Stop / Comp. ada	2	$25.44	$25.44	$35.94	$89.78	$127.20	At Cost
14		e. U-Branch (Double Serv	1	$13.89	$13.89	$13.89	$13.89	$13.89	At Cost
15	3. A & G Overhead Rate (18.76%)			$13.05	$13.05	$16.39	$31.83	$43.97	At Cost
16		Total		$211.42	$211.42	$234.66	$340.86	$426.82	At Cost
17		Proposed (Each)		$106.00	$106.00	$117.00	$170.00	$213.00	At Cost
	SINGLE SERVICE INSTALLATION:								
18	1. Direct Labor (2 persons x 4 hours)		8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
19	2. Materials	a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
20		b. Corporation Stop	1	$10.60	$10.80	$16.70	$44.52	$65.72	At Cost
21		c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$18.30	$33.30	At Cost
22		d. Curb Stop / Comp. ada	1	$12.72	$12.72	$12.72	$12.72	$12.72	At Cost
23	3. A & G Overhead Rate (18.76%)			$6.59	$8.59	$10.17	$16.39	$22.48	At Cost
24		Total		$160.35	$160.35	$191.33	$234.67	$276.94	At Cost
25		Proposed (Each)		$160.00	$160.00	$191.00	$236.00	$277.00	At Cost
26		Avg. for Single &		$143.00	$143.00	$164.00	$202.50	$245.00	

A &G Overhead is only applied to the purchase of materials.
Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 650

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

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

Explanation: Rule 25-30.565 (4) (t) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 2 of 2
Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	UNIT PRICES:							
1	Direct Labor	Hour	15.06					
	Material for Meters							
2	1. Meter	Each		24.91	40.81	68.37	190.80	256.52	At Cost
3	2. Meter Box (Standard)	Each		9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair		3.66	3.66	5.09	20.67	24.38	At Cost
5	4. Washers (Rubber)	Each		0.10	0.10	0.13	0.27	0.42	At Cost
	Material for New Service							
6	1. Tapping Saddle (Cost for 6")		22.26	22.26	22.26	22.26	22.26	22.26	At Cost
7	2. Corp Stop w/ Comp adaptor	Each		10.60	10.60	16.70	44.52	65.72	At Cost
8	3. Poly tubing (Hymol)	Foot		0.19	0.19	0.30	0.81	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each		12.72	12.72	17.97	44.89	63.60	At Cost
10	5. U-Branch (for Double Service)	Each		13.89	13.89	13.89	13.89	13.89	At Cost

Notes:
1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12. ($7.48 + $15.00)/2
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 6.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
Schedule No. 6 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0				MFR Vol. 3.
3	302.1 Franchises	35	35				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	772	772				
5	SOURCE OF SUPPLY & PUMPING						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	74,540	74,540				
13	310.2 Power Generation Equipment	3,713	3,713				
14	311.2 Pumping Equipment	114,514	114,514				
15	339.2 Other Plant & Miscellaneous	0	0				
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	56,500	56,500				
18	304.3 Structures & Improvements	154,023	154,023				
19	320.3 Water Treatment Equipment	571,886	571,886				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	695	695				
22	TRANSMISSION & DISTRIBUTION						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	184,658	184,658				
26	331.4 Transmission & Distribution	416,941		416,941			
27	333.4 Services	3,745				3,745	
28	334.4 Meters & Meter Installation	9,791			9,791		
29	335.4 Hydrants	54		54			
30	339.4 Other Plant & Miscellaneous	1,973	1,973				
31	GENERAL PLANT						
32	303.5 Land & Land Rights	826					
33	304.5 Structures & Improvements	8,445					
34	340.5 Office Furniture & Equipment	5,219					
35	340.51 Computer Equipment	13,893					
36	341.5 Transportation Equipment	8,015					
37	342.5 Stores Equipment	75					
38	343.5 Tools, Shop & Garage Equipment	2,909					
39	344.5 Laboratory Equipment	2,638					
40	345.5 Power Operated Equipment	3,332					
41	346.5 Communication Equipment	1,512					
42	347.5 Miscellaneous Equipment	680					
43	348.5 Other Tangible Plant	1,279					
44	Subtotal	1,642,666	1,163,309	416,995	9,791	3,745	
45	Future Costs / CWIP	0	0	0	0	0	
46	Total	1,642,666	1,163,309	416,995	9,791	3,745	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 6 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	0	0	0	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	0	0	0	0	0	
47	Total Net Plant	1,642,666	1,163,309	416,995	9,791	3,745	
48	Used & Useful Percentage	100%	100%	100%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
Schedule No. 7 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	5	5				Book 1, A-9
4	339.1 Other Plant & Miscellaneous	148	148				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	26,810	26,810				
13	310.2 Power Generation Equipment	1,247	1,247				
14	311.2 Pumping Equipment	75,868	75,868				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	52,837	52,837				
19	320.3 Water Treatment Equipment	309,835	309,835				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	14	14				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	75,468	75,468				
26	331.4 Transmission & Distribution	68,303		86,303			
27	333.4 Services	286				286	
28	334.4 Meters & Meter Installation	2,550			2,550		
29	335.4 Hydrants	2		2			
30	339.4 Other Plant & Miscellaneous	78	78				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	1,989					
34	340.5 Office Furniture & Equipment	2,580					
35	340.51 Computer Equipment	6,805					
36	341.5 Transportation Equipment	6,430					
37	342.5 Stores Equipment	28					
38	343.5 Tools, Shop & Garage Equipment	1,563					
39	344.5 Laboratory Equipment	471					
40	345.5 Power Operated Equipment	2,613					
41	346.5 Communication Equipment	762					
42	347.5 Miscellaneous Equipment	193					
43	348.5 Other Tangible Plant	904					
44	Total	655,809	542,110	86,305	2,550	286	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 8 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	1	1				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	31	31				
5	SOURCE OF SUPPLY & PUMPING						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	2,132	2,132				
13	310.2 Power Generation Equipment	186	186				
14	311.2 Pumping Equipment	5,726	5,726				
15	339.2 Other Plant & Miscellaneous	0	0				
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	4,667	4,667				
19	320.3 Water Treatment Equipment	26,021	26,021				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	28	28				
22	TRANSMISSION & DISTRIBUTION						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	4,986	4,986				
26	331.4 Transmission & Distribution	9,715		9,715			
27	333.4 Services	94				94	
28	334.4 Meters & Meter Installation	490			490		
29	335.4 Hydrants	1		1			
30	339.4 Other Plant & Miscellaneous	79	79				
31	GENERAL PLANT						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	211					
34	340.5 Office Furniture & Equipment	348					
35	340.51 Computer Equipment	2,316					
36	341.5 Transportation Equipment	1,336					
37	342.5 Stores Equipment	4					
38	343.5 Tools, Shop & Garage Equipment	182					
39	344.5 Laboratory Equipment	176					
40	345.5 Power Operated Equipment	278					
41	348.5 Communication Equipment	151					
42	347.5 Miscellaneous Equipment	45					
43	348.5 Other Tangible Plant	128					
44	Total Depreciation Expense	59,332	43,857	9,716	490	94	
45	1996 Average Depreciable Plant less Land	1,565,336	1,106,809	416,995	9,791	3,745	
46	Composite Depreciation Rate	3.74%	3.96%	2.33%	5.00%	2.51%	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 8 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	306.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscelleneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	0	0	0	0	0	
46	CIAC Amortization Expense	7,540	2,731	4,160	283	366	
47	Non Used & Useful Percentage	0%	0%	0%	0%	0%	
48	Non Used & Useful Amortization Expense	0	0	0	0	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC
Schedule No. 9 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average CIAC	(3) 1996 CIAC Acc. Amort.	(4) Supporting Schedules
1	Plant Capacity Fees	67,734	17,013	MFR Vol 3, Book 1, A-12, A-14
2	Line/Main Extensions	3,426	180	
3	Meter Installation Fees	5,650	941	
4	Contributed Lines	174,347	47,138	
5	ConL Prpty Other than Lines	1,397	474	
6	Service Installation Fees	14,600	1,696	
7	TOTAL WATER CIAC	267,154	67,442	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
Schedule No. 10 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Meter Size	(2) 1996 Average *No. of* Customers	(3) *Demand* Factor	(4) Meter Equivalents (ERC)	(5) Supporting Schedules
	Residential:				
1	5/8" x 3/4"	261	1.0	261	MFR Vol. 5, 1996
2	3/4"	*0*	1.5	*0*	*Sch. E-13*
3	1"	0	2.5	0	
4	1 1/2"	0	5.0	*0*	
5	2"	1	8.0	9	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	6"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	262		269	
	General/Multi-Family/ & Wholesale:				
12	5/8" x 3/4"	21	1.0	21	
13	3/4"	0	1.5	0	
14	1"	5	2.5	13	
15	1 1/2"	2	5.0	10	
16	2"	18	8.0	147	
17	3"	0	16.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	46		191	
23	**Total Number of ERCs**	308		460	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER

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

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC
Schedule No. 11 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
	Water Treatment Plant:		
1	1996 ERCs	460	Sch. 10 (w)
2	Margin Reserve Factor	1.005	Note: (a)
3	Current ERCs Plus Margin Reserve	463	
4	Used & Useful Percentage	100.00%	Sch. 6 (w), p 2
5	Plant Capacity in ERCs	463	
6	Future ERCs	0	
7	Projected Average Annual Growth in ERCs	0	Sch. 12 (w)
8	Number of Years to Design Capacity	0.00	
	Distribution Mains:		
9	1996 ERCs	460	Sch. 10 (w)
10	Margin Reserve Factor	1.000	Note: (a)
11	Current ERC's with Margin Reserve	460	
12	Permitted No. of Lots/ERC's @ 12/31/96	584	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	584	
15	Future ERCs	124	
16	Projected Average Annual Growth in ERCs	1	Sch. 12 (w)
17	Number of Years to Design Capacity	124.00	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

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

Explanation: Rule 25-30.565 (4) (r) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC
Schedule No. 12 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) YEAR	(2) # New ERC's	(3) Total ERC's	(4) Supporting Schedules
1	1996		460	Vol 6, Book 1
2	1997	0	460	Sch F-8
3	1998	0	460	
4	1999	2	462	
5	2000	3	465	
6	2001	3	468	
7	2002	3	471	
8	2003	3	474	
9	2004	3	477	
10	2005	3	480	
11	2006	3	483	
12	2007	3	485	
13	2008	3	488	
14	2009	3	491	
15	2010	3	494	
16	2011	3	497	
17	2012	3	500	
18	2013	3	503	
19	2014	3	506	
20	2015	3	508	
21	2016	3	511	
22	2017	0	511	
23	2018	0	511	
24	2019	0	511	
25	2020	0	511	
26	2021	0	511	
27	2022	0	511	
28	2023	0	511	
29	2024	0	511	
30	2025	0	511	
31	2026	0	511	
32	2027	0	511	
33	2028	0	511	
34	2029	0	511	
35	2030	0	511	
36	2031	0	511	
37	2032	0	511	
38	2033	0	511	
39	2034	0	511	
40	2035	0	511	
41	2036	0	511	

SCHEDULE OF DEVELOPER AGREEMENTS

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

Explanation: Rule 25-30.565 (4) (j) Provide a list of outstanding developer agreements.

FPSC
Schedule No. 13 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: SSU / Collier / Marco Shores Docket No.: 950495 Test Year Ended: 12/31/96 Historical [ ] Projected [X]	Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.	FPSC Schedule No. 14 (w) Page 1 of 1 Preparer: Bliss

Line No.	(1) Description
1	None - The company can not predict when property would be contributed under the
2	developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
3	

COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION OF TREATMENT FACILITIES

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

Explanation: Rule 25-30.565 (4) (n) Copies of approvals or permits for construction and operation of treatment facilities

FPSC
Schedule No. 15 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Copies of approvals and permits for construction and
2	operation of treatment facilities were provided in
3	the Additional Engineering Information.

SCHEOULE OF PROPOSEO PLANT EXPANSION

Company: SSU / Collier / Marco Shores Docket No.: 950495 Test Yeer Ended: 12/31/96 Historical [ ] Projected [X]	Explanation: Rule 25-30.565 (4) (o) A detailed statement by a registered professional engineer showing the cost, by Uniform System of Accounting account numbers, and capacity of proposed plant expansion	FPSC Schedule No. 16 (w) Page 1 of 1 Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant
2	expansions.

SCHEDULE OF MANDATED PLANT UPGRADES

Company: SSU / Collier / Marco Shores Docket No.: 950495 Test Year Ended: 12/31/96 Historical [ ] Projected [X]	Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.	FPSC Schedule No. 17 (w) Page 1 of 1 Preparer: Bliss

Line No.	(1) Description
1	SSU does not foresee the imposition of mandated upgrades resulting from
2	the developer agreement identified in Volume VIII, Book 1

STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN
EXTENSION POLICY

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

Explanation: Rule 25-30.565 (4) (u) A statement of the existing and proposed on-site and off-site main installation charges or policy

FPSC
Schedule No. 18 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

Company: SSU / Collier / Marco Shores		FPSC
Docket No.: 950495	Explanation: Rule 25-30.565 (4) (v) The company's present	Schedule No. 19
Test Year Ended: 12/31/96	capital structure, including the cost of debt in the present	Page 1 of 1
Historical [ ] Projected [X]	capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.	Preparer: C. Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains
1	Please refer to D-Schedules in the minimum filing requirements.
2	Future expansions will be financed through a combination of
3	debt and equity, as appropiate.
4	

SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER
FPSC CONVENTIONAL TREATMENT

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

FPSC
Schedule No. 1 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	$225.00	$174.19	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	$1.24	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - All Customers	Actual Cost less 20%	$1,068.52	Sch. 4 (w)
4	Per Foot Equivalent	N/A	$3.99	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	$89.00	$90.00	Sch. 5 (w)
6	Per Connection - 1"	$99.00	$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	ACTUAL COST	$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
10	Per Connection - 5/8 " x 3/4"	$170.00	$143.00	Sch. 5 (w)
11	Per Connection - 1"	$170.00	$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	ACTUAL COST	$154.00	Sch. 5 (w)
13	Per Connection - 2"	ACTUAL COST	$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
15	**(5) Inspection Fee:**	ACTUAL COST	ACTUAL COST	
16	**Total Minimum Charges - (5/8" meter)**	$464.00	$1,475.71	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

FPSC
Schedule No. 2 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	$978,405	$6,758,508	$248,587	$357,353	$8,340,834	Sch. 6 (w) p 1
2	Land	$119,437				$119,437	Sch. 6 (w) p 1
3	Depreciable Assets	$858,968	$6,758,508	$248,587	$357,353	$8,221,396	
4	Accumulated Depreciation to Date	$340,124	$803,909	$96,153	$82,358	$1,322,543	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	$340,124	$6,758,508	$96,153	$82,358	$7,277,142	
6	Net Plant at Design Capacity	$636,281	$0	$152,415	$274,995	$1,063,691	
7	Transmission & Distribution / Collection Lines		$6,758,508			$6,758,508	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			81.03%	
9	CIAC to Date	$346,251	$552,988	$113,892	$276,849	$1,293,960	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	$70,817	$78,208	$29,411	$46,797	$225,033	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	$70,817	$1,117,841	$29,411	$46,797	$1,284,466	
12	Future Customers (ERC) to be Connected	0	9,199	0	0	8,038	Sch. 11 (w)
13	Composite Depreciation Rate	3.67%	2.32%			2.49%	Sch. 6 (w) p 1
14	Existing Service Availability Charge Per ERC	$225.00	N/A	$69.00	$170.00	$464.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	43.63%	N/A	N/A	N/A	44.36%	
16	Requested Service Availability Charge Per ERC	$174.19	$1,068.52	$90.00	$143.00	$1,475.71	Sch. 1 (w)
17	Level of CIAC at Design Capacity	43.63%	100.00%	N/A	N/A	135.11%	
18	Minimum Service Availability Charge Per ERC					$872.65	
19	Level of CIAC at Design Capacity					81.03%	
20	Maximum Service Availability Charge Per ERC					$805.42	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	3,297	12,262	2,947	2,947	11,130	Sch. 11 (w)
23	Current No. of Customers	3,297	3,063	2,947	2,947	2,947	Sch. 11 (w)
24	Annual Growth	114	114	N/A	N/A	114	Sch. 11 (w)
25	Calculation of Z	0	6,655	N/A	N/A	7,084	
26	Number of Years to Design Capacity	0.00	80.90	N/A	N/A	70.69	Sch. 11 (w)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER
- Based on Used & Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (a) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 3 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees		(2) Amount	(4) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Plant (Excluding General Plant)		$976,405	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant		($340,124)	Sch. 7 (w)
3	Net Plant In Service		$636,281	
4	Used & Useful %		100.00%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$636,281	
6	1996 ERCs		2,947	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs		341	Sch. 12 (w)
8	Total ERCs		3,288	
9	Net Plant Per ERC		$194	
10	Less: Utility Investment	10.00%	($19)	
11	Proposed Plant Capacity Fee Per ERC		$174	
12	Proposed Plant Capacity Fee Per Gallon (140 Gallons Per ERC)		$1.24	
	Calculation of Gallons Per ERC			
13	Total Consumption in Gallons		150,897,890	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's		2,947	Sch. 10 (w)
15	Consumption Per ERC		51,213	
16	Divide by 365 Days		365	
17	Gallons Per Day Per ERC		140	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER
- Based on Used and Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (a) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 4 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges		(2) Amount	(3) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Mains		$6,758,508	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains		($803,909)	Sch. 7 (w)
3	Net Plant In Service - Mains		$5,954,599	
4	Used & Useful %		72.4%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$4,312,873	
6	1996 ERCs		2,947	Sch. 10 (w)
7	Net Plant Per ERC - Mains		$1,464	
8	Less: Utility Investment	27.00%	($395)	
9	Proposed Main Extension Fee Per ERC		$1,069	
10	Proposed Main Extension Fee Per Foot (268 feet per lot)		$3.99	
	Calculation of Feet Per Lot			
11	A. Installed Footage of Distribution Mains		790,513	Annual Report
12	B. Number of Lots		2,947	Sch. 11 (w)
13	C. Feet per Lot (A/B)		268	

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

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

Explanation: Rule 25-30.565 (4) (i) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 1 of 2
Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	METER INSTALLATIONS:							
1	1. Direct Labor (2 Persons x 1.5 Hours)	3	$45.18	$45.18	$45.18	$45.18	$45.18	At Cost
2	2. Materials a. Meter Box (Standard)	1	$9.59	$9.59	$9.59	$18.55	$18.55	At Cost
3	b. Meter	1	$24.91	$40.81	$68.37	$190.80	$256.52	At Cost
4	c. Couplings (Brass)	2	$3.66	$3.66	$5.09	$20.67	$24.38	At Cost
5	d. Washers	2	$0.10	$0.10	$0.13	$0.27	$0.42	At Cost
6	3. A & G Overhead Rate (16.76%) *		$6.41	$9.08	$13.94	$36.60	$50.26	At Cost
7	Total		$89.85	$108.42	$142.30	$314.07	$395.31	At Cost
8	Proposed		$90.00	$110.00	$140.00	$300.00	$385.00	At Cost
	DOUBLE SERVICE INSTALLATIONS:							
9	1. Direct Labor (2 persons x 4 hours)	8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
10	2. Materials a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
11	b. Corporation Stop	1	$10.60	$10.60	$16.70	$44.52	$65.72	At Cost
12	c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$16.30	$33.30	At Cost
13	d. Curb Stop / Comp. eds	2	$25.44	$25.44	$35.94	$89.76	$127.20	At Cost
14	e. U-Branch (Double Serv	1	$13.89	$13.89	$13.89	$13.89	$13.89	At Cost
15	3. A & G Overhead Rate (16.76%)		$13.05	$13.05	$18.39	$31.83	$43.97	At Cost
16	Total		$211.42	$211.42	$234.66	$340.88	$426.82	At Cost
17	Proposed (Each)		$106.00	$106.00	$117.00	$170.00	$213.00	At Cost
	SINGLE SERVICE INSTALLATION:							
18	1. Direct Labor (2 persons x 4 hours)	8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
19	2. Materials e. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
20	b. Corporation Stop	1	$10.60	$10.60	$16.70	$44.52	$65.72	At Cost
21	c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$16.30	$33.30	At Cost
22	d. Curb Stop / Comp. eds	1	$12.72	$12.72	$12.72	$12.72	$12.72	At Cost
23	3. A & G Overhead Rate (16.76%)		$6.59	$6.59	$10.17	$16.39	$22.46	At Cost
24	Total		$180.35	$180.35	$191.33	$234.67	$278.94	At Cost
25	Proposed (Each)		$180.00	$180.00	$191.00	$235.00	$277.00	At Cost
26	Avg. for Single &		$143.00	$143.00	$154.00	$202.50	$245.00	

A &G Overhead is only applied to the purchase of materials.
Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 650

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

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

Explanation: Rule 25-30.565 (4) (t) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 2 of 2
Preparer: Bliss

Line No.	Descriptions		Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	UNIT PRICES:								
1	Direct Labor	Hour	15.06						
	Material for Meters								
2	1. Meter	Each		24.91	40.81	66.37	190.80	256.52	At Cost
3	2. Meter Box (Standard)	Each		9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair		3.66	3.66	5.09	20.87	24.38	At Cost
5	4. Washers (Rubber)	Each		0.10	0.10	0.13	0.27	0.42	At Cost
	Material for New Service								
6	1. Tapping Saddle (Cost for 6")		22.26	22.26	22.26	22.26	22.26	22.26	At Cost
7	2. Corp Stop w/ Comp adaptor	Each		10.80	10.80	16.70	44.52	65.72	At Cost
8	3. Poly tubing (Hymol)	Foot		0.19	0.19	0.30	0.81	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each		12.72	12.72	17.97	44.89	63.80	At Cost
10	5. U-Branch (for Double Service)	Each		13.89	13.89	13.89	13.89	13.89	At Cost

Notes:
1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12. ($7.48 + $15.00)/2
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 6.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
Schedule No. 8 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	4,704	4,704				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	113,415	113,415				
7	304.2 Structures & Improvements	60,217	60,217				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	38,990	38,990				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	107,184	107,184				
13	310.2 Power Generation Equipment	80,338	80,338				
14	311.2 Pumping Equipment	223,141	223,141				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	37,515	37,515				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	6,022	6,022				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	425	425				
24	304.4 Structures & Improvements	3,087	3,087				
25	330.4 Distribution Reservoirs	301,368	301,368				
26	331.4 Transmission & Distribution	6,353,208		6,353,208			
27	333.4 Services	357,353				357,353	
28	334.4 Meters & Meter Installation	248,567			248,567		
29	335.4 Hydrants	405,300		405,300			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	7,181					
33	304.5 Structures & Improvements	73,214					
34	340.5 Office Furniture & Equipment	45,246					
35	340.51 Computer Equipment	120,441					
36	341.5 Transportation Equipment	89,483					
37	342.5 Stores Equipment	652					
38	343.5 Tools, Shop & Garage Equipment	25,219					
39	344.5 Laboratory Equipment	22,889					
40	345.5 Power Operated Equipment	28,883					
41	346.5 Communication Equipment	13,105					
42	347.5 Miscellaneous Equipment	5,892					
43	348.5 Other Tangible Plant	11,091					
44	Subtotal	8,764,108	978,405	8,758,508	248,567	357,353	
45	Future Costs / CWIP	0	0	0	0	0	
46	Total	8,764,108	978,405	8,758,508	248,567	357,353	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 8 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	1,863,370		1,863,370			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	1,863,370	0	1,863,370	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	1,863,370	0	1,863,370	0	0	
47	Total Net Plant	8,764,108	976,405	6,758,508	248,587	357,353	
48	Used & Useful Percentage	79%	100%	72%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
Schedule No. 7 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	761	761				Book 1, A-9
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	21,862	21,862				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	13,646	13,646				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	31,474	31,474				
13	310.2 Power Generation Equipment	15,732	15,732				
14	311.2 Pumping Equipment	124,125	124,125				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	17,434	17,434				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	121	121				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	1,410	1,410				
25	330.4 Distribution Reservoirs	113,580	113,580				
26	331.4 Transmission & Distribution	735,571		735,571			
27	333.4 Services	82,358				82,358	
28	334.4 Meters & Meter Installation	96,153			96,153		
29	335.4 Hydrants	68,338		68,338			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	17,245					
34	340.5 Office Furniture & Equipment	22,382					
35	340.51 Computer Equipment	58,993					
36	341.5 Transportation Equipment	55,744					
37	342.5 Stores Equipment	239					
38	343.5 Tools, Shop & Garage Equipment	13,548					
39	344.5 Laboratory Equipment	4,080					
40	345.5 Power Operated Equipment	24,384					
41	346.5 Communication Equipment	6,783					
42	347.5 Miscellaneous Equipment	1,878					
43	348.5 Other Tangible Plant	7,842					
44	Total	1,535,441	340,124	803,909	96,153	82,358	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 8 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	118	118				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	1,825	1,825				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	1,298	1,298				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	3,065	3,065				
13	310.2 Power Generation Equipment	4,017	4,017				
14	311.2 Pumping Equipment	11,157	11,157				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	1,707	1,707				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	241	241				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	94	94				
25	330.4 Distribution Reservoirs	8,137	8,137				
26	331.4 Transmission & Distribution	148,030		148,030			
27	333.4 Services	8,934				8,934	
28	334.4 Meters & Meter Installation	12,428			12,428		
29	335.4 Hydrants	8,998		8,998			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	1,830					
34	340.5 Office Furniture & Equipment	3,018					
35	340.51 Computer Equipment	20,077					
36	341.5 Transportation Equipment	11,583					
37	342.5 Stores Equipment	36					
38	343.5 Tools, Shop & Garage Equipment	1,576					
39	344.5 Laboratory Equipment	1,525					
40	345.5 Power Operated Equipment	2,406					
41	346.5 Communication Equipment	1,311					
42	347.5 Miscellaneous Equipment	393					
43	348.5 Other Tangible Plant	1,109					
44	Total Depreciation Expense	254,913	31,659	157,028	12,428	8,934	
45	1996 Average Depreciable Plant less Land	8,643,087	862,565	6,758,508	248,587	357,353	
48	Composite Depreciation Rate	2.95%	3.67%	2.32%	5.00%	2.50%	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 8 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	49,102		49,102			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	49,102	0	49,102	0	0	
46	CIAC Amortization Expense	38,312	12,833	12,813	5,695	6,971	
47	Non Used & Useful Percentage	21%	0%	26%	0%	0%	
48	Non Used & Useful Amortization Expense	8,148	0	3,533	0	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC
Schedule No. 9 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average CIAC	(3) 1996 CIAC Acc. Amort.	(4) Supporting Schedules
1	Plant Capacity Fees	348,251	70,817	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	526,129	71,958	
3	Meter Installation Fees	113,892	29,411	
4	Contributed Lines	26,172	6,086	
5	Cont. Prpty Other than Lines	667	164	
6	Service Installation Fees	278,849	46,797	
7	TOTAL WATER CIAC	1,293,960	225,033	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
Schedule No. 10 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Meter Size	(2) 1996 Average No. of Customers	(3) Demand Factor	(4) Meter Equivalents (ERC)	(5) Supporting Schedules
	Residential:				
1	5/8" x 3/4"	2,688	1.0	2,688	MFR Vol. 5, 1996
2	3/4"	0	1.5	0	Sch. E-13
3	1"	23	2.5	58	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	2,711		2,746	
	General/Multi-Family/ & Wholesale:				
12	5/8" x 3/4"	60	1.0	60	
13	3/4"	0	1.5	0	
14	1"	5	2.5	13	
15	1 1/2"	0	5.0	0	
16	2"	14	8.0	112	
17	3"	1	16.0	16	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	80		201	
23	**Total Number of ERCs**	2,791		2,947	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER

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

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC
Schedule No. 11 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
	Water Treatment Plant:		
1	1996 ERCs	2,947	Sch. 10 (w)
2	Margin Reserve Factor	1.119	Note: (a)
3	Current ERCs Plus Margin Reserve	3,297	
4	Used & Useful Percentage	100.00%	Sch. 6 (w), p 2
5	Plant Capacity in ERCs	3,297	
6	Future ERCs	0	
7	Projected Average Annual Growth in ERCs	114	Sch. 12 (w)
8	Number of Years to Design Capacity	0.00	
	Distribution Mains:		
9	1996 ERCs	2,947	Sch. 10 (w)
10	Margin Reserve Factor	1.040	Note: (a)
11	Current ERC's with Margin Reserve	3,063	
12	Permitted No. of Lots/ERC's @ 12/31/96	12,262	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	12,262	
15	Future ERCs	9,199	
16	Projected Average Annual Growth in ERCs	114	Sch. 12 (w)
17	Number of Years to Design Capacity	80.90	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

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

Explanation: Rule 25-30.565 (4) (r) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC
Schedule No. 12 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) YEAR	(2) # New ERC's	(3) Total ERC's	(4) Supporting Schedules
1	1996		2,947	Vol 6, Book 1
2	1997	114	3,060	Sch F-8
3	1998	114	3,174	
4	1998	114	3,288	
5	2000	114	3,401	
6	2001	114	3,515	
7	2002	114	3,629	
8	2003	114	3,742	
9	2004	114	3,856	
10	2005	114	3,970	
11	2006	114	4,084	
12	2007	114	4,197	
13	2008	114	4,311	
14	2009	114	4,425	
15	2010	114	4,538	
16	2011	114	4,652	
17	2012	114	4,766	
18	2013	114	4,879	
19	2014	114	4,993	
20	2015	114	5,107	
21	2016	114	5,221	
22	2017	114	5,334	
23	2018	114	5,448	
24	2019	114	5,562	
25	2020	114	5,675	
26	2021	114	5,789	
27	2022	114	5,903	
28	2023	114	6,016	
29	2024	114	6,130	
30	2025	114	6,244	
31	2026	114	6,358	
32	2027	114	6,471	
33	2028	114	6,585	
34	2029	114	6,699	
35	2030	114	6,812	
36	2031	114	6,926	
37	2032	114	7,040	
38	2033	114	7,153	
39	2034	114	7,267	
40	2035	114	7,381	
41	2036	114	7,495	

SCHEDULE OF DEVELOPER AGREEMENTS

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

Explanation: Rule 25-30.565 (4) (j) Provide a list of outstanding developer agreements.

FPSC
Schedule No. 13 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: SSU / Marion / Marion Oaks Docket No.: 950495 Test Year Ended: 12/31/96 Historical [ ] Projected [X]	Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.	FPSC Schedule No. 14 (w) Page 1 of 1 Preparer: Bliss

Line No.	(1) Description
1	None - The company can not predict when property would be contributed under the
2	developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
3	

COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION OF TREATMENT FACILITIES

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

Explanation: Rule 25-30.565 (4) (n) Copies of approvals or permits for construction and operation of treatment facilities

FPSC
Schedule No. 15 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Copies of approvals and permits for construction and
2	operation of treatment facilities were provided in
3	the Additional Engineering Information.

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: SSU / Marion / Marion Oaks Docket No.: 950495 Test Year Ended: 12/31/96 Historical [ ] Projected [X]	Explanation: Rule 25-30.565 (4) (o) A detailed statement by a registered professional engineer showing the cost, by Uniform System of Accounting account numbers, and capacity of proposed plant expansion	FPSC Schedule No. 16 (w) Page 1 of 1 Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant
2	expansions.

SCHEDULE OF MANDATED PLANT UPGRADES

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

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC
Schedule No. 17 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	SSU does not foresee the imposition of mandated upgrades resulting from
2	the developer agreement identified in Volume VIII, Book 1

STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN EXTENSION POLICY

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

Explanation: Rule 25-30.565 (4) (u) A statement of the existing and proposed on-site and off-site main installation charges or policy

FPSC
Schedule No. 18 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

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

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 19
Page 1 of 1
Preparer: C. Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains
1	Please refer to D-Schedules in the minimum filing requirements.
2	Future expansions will be financed through a combination of
3	debt and equity, as appropiate.
4	

SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER
FPSC CONVENTIONAL TREATMENT

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

FPSC
Schedule No. 1 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	*Per ERC - All Customers*	N/A	$126.04	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	$0.72	Sch. 3 (w)
	(2) Main Extension Charges:			
3	*Per ERC - All Customers*	Actual Cost less 20%	$259.55	Sch. 4 (w)
4	Per Foot Equivalent	N/A	$5.19	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	$75.00	$80.00	Sch. 5 (w)
6	Per Connection - 1"	$100.00	$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	$175.00	$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
10	Per Connection - 5/8 " x 3/4"	$150.00	$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	**(5) Inspection Fee:**	N/A	N/A	
16	**Total Minimum Charges - (5/8" meter)**	$225.00	$618.59	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

FPSC
Schedule No. 2 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	$240,635	$431,640	$87,636	$39,897	$799,808	Sch. 6 (w) p 1
2	Land	$5,392				$5,392	Sch. 6 (w) p 1
3	Depreciable Assets	$235,243	$431,640	$87,636	$39,897	$794,416	
4	Accumulated Depreciation to Date	$93,417	($602)	$56,654	$16,539	$166,008	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	$196,869	($602)	$56,654	$16,539	$271,459	
6	Net Plant at Design Capacity	$41,767	$432,242	$30,982	$23,359	$528,350	
7	Transmission & Distribution / Collection Lines		$431,640			$431,640	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			53.97%	
9	CIAC to Date	$664	$74,443	$5,985	$450	$81,542	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	$13	$29,027	$1,420	$101	$30,561	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	$311	$29,027	$1,420	$101	$30,859	
12	Future Customers (ERC) to be Connected	11	0	0	0	4	Sch. 11 (w)
13	Composite Depreciation Rate	3.91%	2.33%			2.89%	Sch. 6 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	$75.00	$150.00	$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	9.77%	
16	Requested Service Availability Charge Per ERC	$126.04	$259.55	$90.00	$143.00	$818.59	Sch. 1 (w)
17	Level of CIAC at Design Capacity	3.52%	10.51%	N/A	N/A	10.07%	
18	Minimum Service Availability Charge Per ERC					$57,156.59	
19	Level of CIAC at Design Capacity					53.97%	
20	Maximum Service Availability Charge Per ERC					$84,246.60	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	1,052	667	1,040	1,040	933	Sch. 11 (w)
23	Current No. of Customers	1,040	1,040	1,040	1,040	1,040	Sch. 11 (w)
24	Annual Growth	1	0	N/A	N/A	1	Sch. 11 (w)
25	Calculation of Z	3	0	N/A	N/A	0	
26	Number of Years to Design Capacity	11.46	0.00	N/A	N/A	4.10	Sch. 11 (w)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER
- Based on Used & Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (s) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 3 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees		(2) Amount	(4) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Plant (Excluding General Plant)		$240,635	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant		($93,417)	Sch. 7 (w)
3	Net Plant In Service		$147,218	
4	Used & Useful %		98.91%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$145,613	
6	1996 ERCs		1,040	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs		0	Sch. 12 (w)
8	Total ERCs		1,040	
9	Net Plant Per ERC		$140	
10	Less: Utility Investment	10.00%	($14)	
11	Proposed Plant Capacity Fee Per ERC		$126	
12	Proposed Plant Capacity Fee Per Gallon (175 Gallons Per ERC)		$0.72	
	Calculation of Gallons Per ERC			
13	Total Consumption in Gallons		66,419,737	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's		1,040	Sch. 10 (w)
15	Consumption Per ERC		63,880	
16	Divide by 365 Days		365	
17	Gallons Per Day Per ERC		175	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER
- Based on Used and Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (a) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 4 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges		(2) Amount	(3) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Mains		$431,640	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains		$602	Sch. 7 (w)
3	Net Plant In Service - Mains		$432,242	
4	Used & Useful %		85.5%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$369,679	
6	1996 ERCs		1,040	Sch. 10 (w)
7	Net Plant Per ERC - Mains		$356	
8	Less: Utility Investment	27.00%	($96)	
9	Proposed Main Extension Fee Per ERC		$260	
10	Proposed Main Extension Fee Per Foot (50 feet per lot)		$5.19	
	Calculation of Feet Per Lot			
11	A. Installed Footage of Distribution Mains		51,614	Annual Report
12	B. Number of Lots		1,040	Sch. 11 (w)
13	C. Feet per Lot (A/B)		50	

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

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

Explanation: Rule 25-30.565 (4) (t) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 1 of 2
Preparer: Bliss

Line No.	Descriptions		Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	METER INSTALLATIONS:								
1	1. Direct Labor (2 Persons x 1.5 Hours)		3	$45.18	$45.18	$45.18	$45.18	$45.18	At Cost
2	2. Materials	a. Meter Box (Standerd)	1	$9.59	$9.59	$9.59	$18.55	$18.55	At Cost
3		b. Meter	1	$24.91	$40.81	$66.37	$190.60	$256.52	At Cost
4		c. Couplings (Brass)	2	$3.66	$3.66	$5.09	$20.67	$24.38	At Cost
5		d. Washers	2	$0.10	$0.10	$0.13	$0.27	$0.42	At Cost
6	3. A & G Overhead Rate (16.76%) *			$6.41	$9.08	$13.94	$38.60	$50.28	At Cost
7		Total		$89.85	$108.42	$142.30	$314.07	$395.31	At Cost
8		**Proposed**		**$90.00**	**$110.00**	**$140.00**	**$300.00**	**$385.00**	**At Cost**
	DOUBLE SERVICE INSTALLATIONS:								
9	1. Direct Labor (2 persons x 4 hours)		8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
10	2. Materials	a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
11		b. Corporation Stop	1	$10.60	$10.60	$16.70	$44.52	$65.72	At Cost
12		c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$18.30	$33.30	At Cost
13		d. Curb Stop / Comp. ada	2	$25.44	$25.44	$35.94	$89.78	$127.20	At Cost
14		e. U-Branch (Double Serv	1	$13.89	$13.89	$13.89	$13.89	$13.89	At Cost
15	3. A & G Overhead Rate (16.76%)			$13.05	$13.05	$16.39	$31.63	$43.97	At Cost
16		Total		$211.42	$211.42	$234.66	$340.66	$426.62	At Cost
17		**Proposed (Each)**		**$106.00**	**$106.00**	**$117.00**	**$170.00**	**$213.00**	At Cost
	SINGLE SERVICE INSTALLATION:								
18	1. Direct Labor (2 persons x 4 hours)		8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
19	2. Materials	a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
20		b. Corporation Stop	1	$10.60	$10.60	$16.70	$44.52	$65.72	At Cost
21		c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$18.30	$33.30	At Cost
22		d. Curb Stop / Comp. ada	1	$12.72	$12.72	$12.72	$12.72	$12.72	At Cost
23	3. A & G Overhead Rate (16.76%)			$6.59	$8.59	$10.17	$16.39	$22.46	At Cost
24		Total		$160.35	$160.35	$191.33	$234.67	$276.94	At Cost
25		**Proposed (Each)**		**$160.00**	**$160.00**	**$191.00**	**$235.00**	**$277.00**	At Cost
26		**Avg. for Single &**		**$143.00**	**$143.00**	**$164.00**	**$202.50**	**$245.00**	

A &G Overheed is only applied to the purchase of materials.
Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 650

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

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

Explanation: Rule 25-30.565 (4) (l) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 2 of 2
Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	UNIT PRICES:							
1	Direct Labor	Hour	15.06					
	Material for Meters							
2	1. Meter	Each	24.91	40.81	68.37	190.60	256.52	At Cost
3	2. Meter Box (Standard)	Each	9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair	3.66	3.66	5.09	20.87	24.38	At Cost
5	4. Washers (Rubber)	Each	0.10	0.10	0.13	0.27	0.42	At Cost
	Material for New Service							
6	1. Tapping Saddle (Cost for 6")		22.26	22.26	22.26	22.26	22.26	At Cost
7	2. Corp Stop w/ Comp adaptor	Each	10.60	10.60	16.70	44.52	85.72	At Cost
8	3. Poly tubing (Hymol)	Foot	0.19	0.19	0.30	0.61	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each	12.72	12.72	17.97	44.89	63.60	At Cost
10	5. U-Branch (for Double Service)	Each	13.89	13.89	13.89	13.89	13.89	At Cost

Notes:
1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12. ($7.48 + $15.00)/2
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 6.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
Schedule No. 6 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3, Book 1, A-5
3	302.1 Franchises	4,133	4,133				
4	339.1 Other Plant & Miscellaneous	3,932	3,932				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	3,833	3,833				
7	304.2 Structures & Improvements	48,982	48,982				
8	305.2 Collecting & Impounding reservoirs	6,713	6,713				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	16,655	16,655				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	1,215	1,215				
13	310.2 Power Generation Equipment	32,570	32,570				
14	311.2 Pumping Equipment	46,426	46,426				
15	339.2 Other Plant & Miscellaneous	2,183	2,183				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	8	8				
18	304.3 Structures & Improvements	11,426	11,426				
19	320.3 Water Treatment Equipment	37,943	37,943				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	1,559	1,559				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	10	10				
24	304.4 Structures & Improvements	3	3				
25	330.4 Distribution Reservoirs	19,876	19,876				
26	331.4 Transmission & Distribution	415,704		415,704			
27	333.4 Services	39,897				39,897	
28	334.4 Meters & Meter Installation	87,636			87,636		
29	335.4 Hydrants	15,936		15,936			
30	339.4 Other Plant & Miscellaneous	1,169	1,169				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	1,859					
33	304.5 Structures & Improvements	18,959					
34	340.5 Office Furniture & Equipment	11,718					
35	340.51 Computer Equipment	31,188					
36	341.5 Transportation Equipment	17,993					
37	342.5 Stores Equipment	169					
38	343.5 Tools, Shop & Garage Equipment	6,530					
39	344.5 Laboratory Equipment	5,922					
40	345.5 Power Operated Equipment	7,479					
41	346.5 Communication Equipment	3,394					
42	347.5 Miscellaneous Equipment	1,528					
43	348.5 Other Tangible Plant	2,872					
44	Subtotal	909,415	240,635	431,640	87,636	39,897	
45	Future Costs / CWIP	0	0	0	0	0	
46	Total	909,415	240,635	431,640	87,636	39,897	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 6 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	SOURCE OF SUPPLY & PUMPING						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	1,716	1,716				
8	305.2 Collecting & Impounding reservoirs	379	379				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	485	485				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	42	42				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	TRANSMISSION & DISTRIBUTION						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	62,476		62,476			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	GENERAL PLANT						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	65,098	2,622	62,476	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	65,098	2,622	62,476	0	0	
47	Total Net Plant	909,415	240,635	431,640	67,636	39,897	
48	Used & Useful Percentage	93%	99%	86%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
Schedule No. 7 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	1,890	1,890				Book 1, A-9
4	339.1 Other Plant & Miscellaneous	2,457	2,457				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	24,732	24,732				
8	305.2 Collecting & Impounding reservoirs	3,350	3,350				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	9,797	9,797				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	626	626				
13	310.2 Power Generation Equipment	8,539	8,539				
14	311.2 Pumping Equipment	26,483	26,483				
15	339.2 Other Plant & Miscellaneous	1,492	1,492				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	2,830	2,830				
19	320.3 Water Treatment Equipment	12,931	12,931				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	31	31				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	-4,237	-4,237				
26	331.4 Transmission & Distribution	-6,429		-6,429			
27	333.4 Services	16,539				16,539	
28	334.4 Meters & Meter Installation	56,654			56,654		
29	335.4 Hydrants	5,827		5,827			
30	339.4 Other Plant & Miscellaneous	497	497				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	4,485					
34	340.5 Office Furniture & Equipment	5,791					
35	340.51 Computer Equipment	15,278					
36	341.5 Transportation Equipment	14,435					
37	342.5 Stores Equipment	62					
38	343.5 Tools, Shop & Garage Equipment	3,508					
39	344.5 Laboratory Equipment	1,057					
40	345.5 Power Operated Equipment	6,314					
41	346.5 Communication Equipment	1,756					
42	347.5 Miscellaneous Equipment	434					
43	348.5 Other Tangible Plant	2,030					
44	Total	221,136	93,417	-602	56,654	16,539	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 8 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	103	103				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	157	157				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	1,484	1,484				
8	305.2 Collecting & Impounding reservoirs	174	174				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	555	555				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	35	35				
13	310.2 Power Generation Equipment	1,628	1,628				
14	311.2 Pumping Equipment	2,321	2,321				
15	339.2 Other Plant & Miscellaneous	87	87				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	346	346				
19	320.3 Water Treatment Equipment	1,726	1,726				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	62	62				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	537	537				
26	331.4 Transmission & Distribution	9,686		9,686			
27	333.4 Services	997				997	
28	334.4 Meters & Meter Installation	4,382			4,382		
29	335.4 Hydrants	354		354			
30	339.4 Other Plant & Miscellaneous	47	47				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	474					
34	340.5 Office Furniture & Equipment	781					
35	340.51 Computer Equipment	5,199					
36	341.5 Transportation Equipment	2,999					
37	342.5 Stores Equipment	9					
38	343.5 Tools, Shop & Garage Equipment	408					
39	344.5 Laboratory Equipment	395					
40	345.5 Power Operated Equipment	623					
41	346.5 Communication Equipment	339					
42	347.5 Miscellaneous Equipment	102					
43	348.5 Other Tangible Plant	267					
44	Total Depreciation Expense	36,297	9,262	10,040	4,382	997	
45	1996 Average Depreciable Plant less Land	903,705	236,784	431,640	67,636	39,897	
46	Composite Depreciation Rate	4.02%	3.91%	2.33%	5.00%	2.50%	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 8 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	105	105				
8	305.2 Collecting & Impounding reservoirs	12	12				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	39	39				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	2	2				
13	310.2 Power Genaretion Equipmant	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	1,434		1,434			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	1,592	158	1,434	0	0	
46	CIAC Amortization Expense	2,639	2,316	13	299	11	
47	Non Used & Useful Percentage	7%	1%	14%	0%	0%	
48	Non Used & Useful Amortization Expense	189	25	2	0	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC
Schedule No. 9 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average CIAC	(3) 1996 CIAC Acc. Amort.	(4) Supporting Schedules
1	Plant Capacity Fees	664	13	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	567	87	
3	Meter Installation Fees	5,985	1,420	
4	Contributed Lines	0	0	
5	Cont. Prpty Other than Lines	73,876	28,940	
6	Service Installation Fees	450	101	
7	TOTAL WATER CIAC	81,542	30,561	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
Schedule No. 10 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Meter Size	(2) 1996 Average No. of Customers	(3) Demand Factor	(4) Meter Equivalents (ERC)	(5) Supporting Schedules
	Residential:				
1	5/8" x 3/4"	583	1.0	583	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	8	2.5	15	
4	1 1/2"	1	5.0	5	
5	2"	1	8.0	8	
6	3"	1	16.0	16	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	593		628	
	General/Multi-Family/ & Wholesale:				
12	5/8" x 3/4"	36	1.0	36	
13	3/4"	0	1.5	0	
14	1"	10	2.5	25	
15	1 1/2"	7	5.0	35	
16	2"	2	8.0	18	
17	3"	0	16.0	0	
18	4"	12	25.0	300	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	67		412	
23	**Total Number of ERCs**	660		1,040	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER

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

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC
Schedule No. 11 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
	Water Treatment Plant:		
1	1996 ERCs	1,040	Sch. 10 (w)
2	Margin Reserve Factor	1.001	Note: (a)
3	Current ERCs Plus Margin Reserve	1,040	
4	Used & Useful Percentage	98.91%	Sch. 6 (w), p 2
5	Plant Capacity in ERCs	1,052	
6	Future ERCs	11	
7	Projected Average Annual Growth in ERCs	1	Sch. 12 (w)
8	Number of Years to Design Capacity	11.46	
	Distribution Mains:		
9	1996 ERCs	1,040	Sch. 10 (w)
10	Margin Reserve Factor	1.000	Note: (a)
11	Current ERC's with Margin Reserve	1,040	
12	Permitted No. of Lots/ERC's @ 12/31/96	867	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	867	
15	Future ERCs	0	
16	Projected Average Annual Growth in ERCs	0	Sch. 12 (w)
17	Number of Years to Design Capacity	0.00	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

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

Explanation: Rule 25-30.565 (4) (r) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC
Schedule No. 12 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) YEAR	(2) # New ERC's	(3) Total ERC's	(4) Supporting Schedules
1	1996		1,040	Vol 8, Book 1
2	1997	0	1,040	Sch F-8

SCHEDULE OF DEVELOPER AGREEMENTS

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

Explanation: Rule 25-30.565 (4) (j) Provide a list of outstanding developer agreements.

FPSC
Schedule No. 13 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: SSU / Seminole / Meredith Manor Docket No.: 950495 Test Year Ended: 12/31/96 Historical [ ] Projected [X]	Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.	FPSC Schedule No. 14 (w) Page 1 of 1 Preparer: Bliss

Line No.	(1) Description
1	None - The company can not predict when property would be contributed under the
2	developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
3	

COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION OF TREATMENT FACILITIES

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

Explanation: Rule 25-30.565 (4) (n) Copies of approvals or permits for construction and operation of treatment facilities

FPSC
Schedule No. 15 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Copies of approvals and permits for construction and
2	operation of treatment facilities were provided in
3	the Additional Engineering Information.

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: SSU / Seminole / Meredith Manor Docket No.: 950495 Test Year Ended: 12/31/96 Historical [ ] Projected [X]	Explanation: Rule 25-30.565 (4) (o) A detailed statement by a registered professional engineer showing the cost, by Uniform System of Accounting account numbers, and capacity of proposed plant expansion	FPSC Schedule No. 16 (w) Page 1 of 1 Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant
2	expansions.

SCHEDULE OF MANDATED PLANT UPGRADES

Company: SSU / Seminole / Meredith Manor Docket No.: 950495 Test Year Ended: 12/31/96 Historical [ ] Projected [X]	Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.	FPSC Schedule No. 17 (w) Page 1 of 1 Preparer: Bliss

Line No.	(1) Description
1	SSU does not foresee the imposition of mandated upgrades resulting from
2	the developer agreement identified in Volume VIII, Book 1

STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN EXTENSION POLICY

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

Explanation: Rule 25-30.565 (4) (u) A statement of the existing and proposed on-site and off-site main installation charges or policy

FPSC
Schedule No. 18 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

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

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 19
Page 1 of 1
Preparer: C. Bliss

Line No.	(1) Water Treatment Plant / Distribution Maine
1	Please refer to D-Schedules in the minimum filing requirements.
2	Future expansions will be financed through a combination of
3	debt and equity, as appropiate.
4	

SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER
FPSC CONVENTIONAL TREATMENT

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

FPSC
Schedule No. 1 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A	$1,302.06	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	$6.93	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - All Customers	Actual Cost less 20%	$64.05	Sch. 4 (w)
4	Per Foot Equivalent	N/A	$1.60	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	$75.00	$90.00	Sch. 5 (w)
6	Per Connection - 1"	$100.00	$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	$175.00	$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
10	Per Connection - 5/8 " x 3/4"	$150.00	$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	**(5) Inspection Fee:**	N/A	N/A	
16	**Total Minimum Charges - (5/8" meter)**	$225.00	$1,599.12	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

FPSC
Schedule No. 2 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	$81,502	$7,023	$4,943	$1,384	$94,853	Sch. 6 (w) p 1
2	Land	$96				$96	Sch. 6 (w) p 1
3	Depreciable Assets	$81,406	$7,023	$4,943	$1,384	$94,756	
4	Accumulated Depreciation to Date	$12,276	$2,855	$3,186	$523	$16,841	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	$12,276	$2,855	$3,186	$523	$16,841	
6	Net Plant at Design Capacity	$89,226	$4,168	$1,757	$861	$76,012	
7	Transmission & Distribution / Collection Lines		$7,023			$7,023	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			7.40%	
9	CIAC to Date	$0	$3,180	$825	$0	$4,005	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	$0	$1,451	$217	$0	$1,668	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	$0	$1,451	$217	$0	$1,668	
12	Future Customers (ERC) to be Connected	0	0	0	0	0	Sch. 11 (w)
13	Composite Depreciation Rate	3.10%	2.32%			3.04%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	$75.00	$150.00	$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	3.07%	
16	Requested Service Availability Charge Per ERC	$1,302.06	$64.05	$90.00	$143.00	$1,599.12	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.00%	41.46%	N/A	N/A	3.07%	
18	Minimum Service Availability Charge Per ERC					$0.00	
19	Level of CIAC at Design Capacity					7.40%	
20	Maximum Service Availability Charge Per ERC					$0.00	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	49	42	48	48	48	Sch. 11 (w)
23	Current No. of Customers	49	48	48	48	48	Sch. 11 (w)
24	Annual Growth	0	0	N/A	N/A	0	Sch. 11 (w)
25	Calculation of Z	0	0	N/A	N/A	0	
26	Number of Years to Design Capacity	0.00	0.00	N/A	N/A	0.00	Sch. 11 (w)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER
- Based on Used & Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (s) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 3 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees		(2) Amount	(4) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Plant (Excluding General Plant)		$81,502	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant		($12,276)	Sch. 7 (w)
3	Net Plant In Service		$69,226	
4	Used & Useful %		100.00%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$69,226	
6	1996 ERCs		46	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs		0	Sch. 12 (w)
8	Total ERCs		46	
9	Net Plant Per ERC		$1,447	
10	Less: Utility Investment	10.00%	($145)	
11	Proposed Plant Capacity Fee Per ERC		$1,302	
12	Proposed Plant Capacity Fee Per Gallon (188 Gallons Per ERC)		$6.93	
	Calculation of Gallons Per ERC			
13	Total Consumption in Gallons		3,257,244	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's		46	Sch. 10 (w)
15	Consumption Per ERC		68,574	
16	Divide by 365 Days		365	
17	Gallons Per Day Per ERC		188	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER
- Based on Used and Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (s) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 4 (w)
Page 1 of 1
Preparer: Bilsa

Line No.	(1) Calculation of Proposed Main Extension Charges		(2) Amount	(3) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Mains		$7,023	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains		($2,855)	Sch. 7 (w)
3	Net Plant In Service - Mains		$4,168	
4	Used & Useful %		100.0%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$4,168	
6	1996 ERCs		48	Sch. 10 (w)
7	Net Plant Per ERC - Mains		$86	
8	Less: Utility Investment	27.00%	($24)	
9	Proposed Main Extension Fee Per ERC		$64	
10	Proposed Main Extension Fee Per Foot (40 feet per lot)		$1.60	
	Calculation of Feet Per Lot			
11	A. Installed Footage of Distribution Mains		1,900	Annual Report
12	B. Number of Lots		48	Sch. 11 (w)
13	C. Feet per Lot (A/B)		40	

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

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

Explanation: Rule 25-30.565 (4) (t) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 1 of 2
Preparer: Bliss

Line No.	Descriptions		Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	METER INSTALLATIONS:								
1	1. Direct Labor (2 Persons x 1.5 Hours)		3	$45.18	$45.18	$45.18	$45.18	$45.18	At Cost
2	2. Materials	a. Meter Box (Standard)	1	$9.59	$9.59	$9.59	$18.55	$18.55	At Cost
3		b. Meter	1	$24.91	$40.81	$68.37	$190.80	$256.52	At Cost
4		c. Couplings (Brass)	2	$3.66	$3.66	$5.09	$20.87	$24.38	At Cost
5		d. Washers	2	$0.10	$0.10	$0.13	$0.27	$0.42	At Cost
6	3. A & G Overhead Rate (16.76%) *			$6.41	$9.08	$13.94	$38.60	$50.26	At Cost
7		Total		$89.85	$108.42	$142.30	$314.07	$395.31	At Cost
8		Proposed		$90.00	$110.00	$140.00	$300.00	$385.00	At Cost
	DOUBLE SERVICE INSTALLATIONS:								
9	1. Direct Labor (2 persons x 4 hours)		8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
10	2. Materials	a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
11		b. Corporation Stop	1	$10.60	$10.60	$16.70	$44.52	$65.72	At Cost
12		c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$18.30	$33.30	At Cost
13		d. Curb Stop / Comp. ada	2	$25.44	$25.44	$35.94	$89.76	$127.20	At Cost
14		e. U-Branch (Double Serv	1	$13.69	$13.69	$13.69	$13.69	$13.69	At Cost
15	3. A & G Overhead Rate (16.76%)			$13.05	$13.05	$16.39	$31.63	$43.97	At Cost
16		Total		$211.42	$211.42	$234.66	$340.86	$426.62	At Cost
17		Proposed (Each)		$106.00	$106.00	$117.00	$170.00	$213.00	At Cost
	SINGLE SERVICE INSTALLATION:								
18	1. Direct Labor (2 persons x 4 hours)		8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
19	2. Materials	a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
20		b. Corporation Stop	1	$10.60	$10.60	$16.70	$44.52	$65.72	At Cost
21		c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$18.30	$33.30	At Cost
22		d. Curb Stop / Comp. ada	1	$12.72	$12.72	$12.72	$12.72	$12.72	At Cost
23	3. A & G Overhead Rate (16.76%)			$6.59	$6.59	$10.17	$16.39	$22.46	At Cost
24		Total		$180.35	$180.35	$191.33	$234.67	$276.94	At Cost
25		Proposed (Each)		$180.00	$180.00	$191.00	$235.00	$277.00	At Cost
26		Avg. for Single &		$143.00	$143.00	$154.00	$202.50	$245.00	

A &G Overhead is only applied to the purchase of materials.
Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 650

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

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

Explanation: Rule 25-30.585 (4) (f) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 2 of 2
Preparer: Bliss

Line No.	Descriptions		Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	UNIT PRICES:								
1	Direct Labor		Hour	15.06					
	Material for Meters								
2	1. Meter		Each		24.91	40.81	68.37	190.80	256.52	At Cost
3	2. Meter Box (Standard)		Each		9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)		Pair		3.66	3.66	5.09	20.67	24.38	At Cost
5	4. Washers (Rubber)		Each		0.10	0.10	0.13	0.27	0.42	At Cost
	Material for New Service								
6	1. Tapping Saddle (Cost for 6")			22.26	22.26	22.26	22.26	22.26	22.26	At Cost
7	2. Corp Stop w/ Comp adaptor		Each		10.60	10.60	16.70	44.52	65.72	At Cost
8	3. Poly tubing (Hymol)		Foot		0.19	0.19	0.30	0.61	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor		Each		12.72	12.72	17.97	44.89	63.60	At Cost
10	5. U-Branch (for Double Service)		Each		13.89	13.89	13.89	13.89	13.89	At Cost

Notes:
1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12. ($7.48 + $15.00)/2
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 6.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
Schedule No. 6 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	309	309				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	81	81				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	10	10				
7	304.2 Structures & Improvements	4,864	4,864				
8	305.2 Collecting & Impounding reservoirs	42	42				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	66	66				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	7	7				
13	310.2 Power Generation Equipment	4	4				
14	311.2 Pumping Equipment	9,557	9,557				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	379	379				
18	304.3 Structures & Improvements	3,676	3,676				
19	320.3 Water Treatment Equipment	3,944	3,944				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	86	86				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	1	1				
24	304.4 Structures & Improvements	1	1				
25	330.4 Distribution Reservoirs	58,338	58,338				
26	331.4 Transmission & Distribution	6,968		6,968			
27	333.4 Services	1,384				1,384	
28	334.4 Meters & Meter Installation	4,943			4,943		
29	335.4 Hydrants	56		56			
30	339.4 Other Plant & Miscellaneous	137	137				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	103					
33	304.5 Structures & Improvements	1,048					
34	340.5 Office Furniture & Equipment	648					
35	340.51 Computer Equipment	1,725					
36	341.5 Transportation Equipment	995					
37	342.5 Stores Equipment	9					
38	343.5 Tools, Shop & Garage Equipment	361					
39	344.5 Laboratory Equipment	327					
40	345.5 Power Operated Equipment	414					
41	346.5 Communication Equipment	166					
42	347.5 Miscellaneous Equipment	84					
43	348.5 Other Tangible Plant	159					
44	Subtotal	100,914	81,502	7,023	4,943	1,384	
45	Future Costs / CWIP	0	0	0	0	0	
46	Total	100,914	81,502	7,023	4,943	1,384	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 6 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	0	0	0	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	0	0	0	0	0	
47	Total Net Plant	100,914	81,502	7,023	4,943	1,384	
48	Used & Useful Percentage	100%	100%	100%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
Schedule No. 7 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	90	90				Book 1, A-9
4	339.1 Other Plant & Miscellaneous	28	28				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	2,431	2,431				
8	305.2 Collecting & Impounding reservoirs	21	21				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	27	27				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	3,386	3,386				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	966	966				
19	320.3 Water Treatment Equipment	1,696	1,696				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	2	2				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	3,556	3,556				
26	331.4 Transmission & Distribution	2,837		2,837			
27	333.4 Services	523				523	
28	334.4 Meters & Meter Installation	3,186			3,186		
29	335.4 Hydrants	19		19			
30	339.4 Other Plant & Miscellaneous	75	75				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	247					
34	340.5 Office Furniture & Equipment	320					
35	340.51 Computer Equipment	845					
36	341.5 Transportation Equipment	798					
37	342.5 Stores Equipment	4					
38	343.5 Tools, Shop & Garage Equipment	194					
39	344.5 Laboratory Equipment	56					
40	345.5 Power Operated Equipment	349					
41	346.5 Communication Equipment	97					
42	347.5 Miscellaneous Equipment	24					
43	348.5 Other Tangible Plant	113					
44	Total	21,890	12,276	2,855	3,186	523	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 8 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	8	8				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	3	3				
5	SOURCE OF SUPPLY & PUMPING						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	147	147				
8	305.2 Collecting & Impounding reservoirs	1	1				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	2	2				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	478	478				
15	339.2 Other Plant & Miscellaneous	0	0				
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	111	111				
19	320.3 Water Treatment Equipment	179	179				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	3	3				
22	TRANSMISSION & DISTRIBUTION						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	1,575	1,575				
26	331.4 Transmission & Distribution	162		162			
27	333.4 Services	35				35	
28	334.4 Meters & Meter Installation	247			247		
29	335.4 Hydrants	1		1			
30	339.4 Other Plant & Miscellaneous	5	5				
31	GENERAL PLANT						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	26					
34	340.5 Office Furniture & Equipment	43					
35	340.51 Computer Equipment	288					
36	341.5 Transportation Equipment	166					
37	342.5 Stores Equipment	1					
38	343.5 Tools, Shop & Garage Equipment	23					
39	344.5 Laboratory Equipment	22					
40	345.5 Power Operated Equipment	34					
41	346.5 Communication Equipment	19					
42	347.5 Miscellaneous Equipment	8					
43	348.5 Other Tangible Plant	16					
44	Total Depreciation Expense	3,601	2,512	163	247	35	
45	1996 Average Depreciable Plant less Land	100,421	81,112	7,023	4,943	1,384	
46	Composite Depreciation Rate	3.59%	3.10%	2.32%	5.00%	2.53%	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 8 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	SOURCE OF SUPPLY & PUMPING						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	TRANSMISSION & DISTRIBUTION						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	GENERAL PLANT						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 *Computer Equipment*	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	0	0	0	0	0	
46	CIAC Amortization Expense	116	0	75	41	0	
47	Non Used & Useful Percentage	0%	0%	0%	0%	0%	
48	Non Used & Useful Amortization Expense	0	0	0	0	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC
Schedule No. 9 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average CIAC	(3) 1996 CIAC Acc. Amort.	(4) Supporting Schedules
1	Plant Capacity Fees	0	0	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	3,180	1,451	
3	Meter Installation Fees	825	217	
4	Contributed Lines	0	0	
5	Cont. Prpty Other than Lines	0	0	
6	Service Installation Fees	0	0	
7	TOTAL WATER CIAC	4,005	1,668	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
Schedule No. 10 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Meter Size	(2) 1996 Average No. of Customers	(3) Demand Factor	(4) Meter Equivalents (ERC)	(5) Supporting Schedules
	Residential:				
1	5/8" x 3/4"	30	1.0	30	MFR Vol. 5, 1996
2	3/4"	0	1.5	0	Sch. E-13
3	1"	7	2.5	18	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	*Subtotal*	37		48	
	General/Multi-Family/ & Wholesale:				
12	5/8" x 3/4"	0	1.0	0	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	0	5.0	0	
16	2"	0	8.0	0	
17	3"	0	16.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	6"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	0		0	
23	**Total Number of ERCs**	37		48	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER

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

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC
Schedule No. 11 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
	Water Treatment Plant:		
1	1996 ERCs	48	Sch. 10 (w)
2	Margin Reserve Factor	1.023	Note: (a)
3	Current ERCs Plus Margin Reserve	49	
4	Used & Useful Percentage	100.00%	Sch. 8 (w), p 2
5	Plant Capacity in ERCs	49	
6	Future ERCs	0	
7	Projected Average Annual Growth in ERCs	0	Sch. 12 (w)
8	Number of Years to Design Capacity	0.00	
	Distribution Mains:		
9	1996 ERCs	48	Sch. 10 (w)
10	Margin Reserve Factor	1.008	Note: (a)
11	Current ERC's with Margin Reserve	48	
12	Permitted No. of Lots/ERC's @ 12/31/96	42	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	42	
15	Future ERCs	0	
16	Projected Average Annual Growth in ERCs	0	Sch. 12 (w)
17	Number of Years to Design Capacity	0.00	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

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

Explanation: Rule 25-30.565 (4) (r) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC
Schedule No. 12 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) YEAR	(2) # New ERC's	(3) Total ERC's	(4) Supporting Schedules
1	1996		48	Vol 6, Book 1
2	1997	0	48	Sch F-8

SCHEDULE OF DEVELOPER AGREEMENTS

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

Explanation: Rule 25-30.565 (4) (j) Provide a list of outstanding developer agreements.

FPSC
Schedule No. 13 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

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

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC
Schedule No. 14 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	None - The company can not predict when property would be contributed under the
2	developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
3	

COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION OF TREATMENT FACILITIES

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

Explanation: Rule 25-30.565 (4) (n) Copies of approvals or permits for construction and operation of treatment facilities

FPSC
Schedule No. 15 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Copies of approvals and permits for construction and
2	operation of treatment facilities were provided in
3	the Additional Engineering Information.

SCHEOULE OF PROPOSEO PLANT EXPANSION

Company: SSU / Lake / Morningview Docket No.: 950495 Test Year Ended: 12/31/96 Historical [ ] Projected [X]	Explanation: Rule 25-30.565 (4) (o) A detailed statement by a registered professional engineer showing the cost, by Uniform System of Accounting account numbers, and capacity of proposed plant expansion	FPSC Schedule No. 16 (w) Page 1 of 1 Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant
2	expansions.

SCHEDULE OF MANDATED PLANT UPGRADES

Company: SSU / Lake / Morningview Docket No.: 950495 Test Year Ended: 12/31/96 Historical [ ] Projected [X]	Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.	FPSC Schedule No. 17 (w) Page 1 of 1 Preparer: Bliss

Line No.	(1) Description
1	SSU does not foresee the imposition of mandated upgrades resulting from
2	the developer agreement identified in Volume VIII, Book 1

STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN EXTENSION POLICY

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

Explanation: Rule 25-30.565 (4) (u) A statement of the existing and proposed on-site and off-site main installation charges or policy

FPSC
Schedule No. 18 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

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

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 19
Page 1 of 1
Preparer: C. Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains
1	Please refer to D-Schedules in the minimum filing requirements.
2	Future expansions will be financed through a combination of
3	debt and equity, as appropiate.
4	

SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER
FPSC CONVENTIONAL TREATMENT

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

FPSC
Schedule No. 1 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A	$822.72	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	$3.90	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - All Customers	Actual Cost less 20%	$44.43	Sch. 4 (w)
4	Per Foot Equivalent	N/A	$0.15	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	$75.00	$90.00	Sch. 5 (w)
6	Per Connection - 1"	$100.00	$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	$175.00	$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
10	Per Connection - 5/8 " x 3/4"	$150.00	$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	**(5) Inspection Fee:**	N/A	N/A	
16	***Total Minimum Charges - (5/8" meter)***	$225.00	$1,100.15	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

FPSC
Schedule No. 2 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	$154,108	$44,608	$12,718	$6,205	$217,638	Sch. 6 (w) p 1
2	Land	$3,319				$3,319	Sch. 5 (w) p 1
3	Depreciable Assets	$150,789	$44,608	$12,718	$6,205	$214,320	
4	Accumulated Depreciation to Date	$9,362	$34,145	$7,691	$3,076	$54,274	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	$9,362	$44,608	$7,691	$3,076	$64,737	
6	Net Plant at Design Capacity	$144,746	$0	$5,027	$3,128	$152,901	
7	Transmission & Distribution / Collection Lines		$44,608			$44,608	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			20.50%	
9	CIAC to Date	$108	$17,888	$27,839	$300	$46,133	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	$2	$9,158	$15,288	$8	$24,454	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	$2	$37,125	$15,288	$8	$52,421	
12	Future Customers (ERC) to be Connected	0	133	0	0	30	Sch. 11 (w)
13	Composite Depreciation Rate	3.56%	2.33%			3.28%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	$75.00	$150.00	$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	-0.82%	
16	Requested Service Availability Charge Per ERC	$822.72	$44.43	$90.00	$143.00	$1,100.15	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.07%	100.00%	N/A	N/A	12.00%	
18	Minimum Service Availability Charge Per ERC					$1,879.87	
19	Level of CIAC at Design Capacity					20.50%	
20	Maximum Service Availability Charge Per ERC					$5,400.38	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	156	267	152	152	187	Sch. 11 (w)
23	Current No. of Customers	158	154	152	152	152	Sch. 11 (w)
24	Annual Growth	2	2	N/A	N/A	2	Sch. 11 (w)
25	Calculation of Z	0	104	N/A	N/A	7	
26	Number of Years to Design Capacity	0.00	67.13	N/A	N/A	15.07	Sch. 11 (w)

CALCULATIONS OF PROPOSEO PLANT CAPACITY CHARGES - WATER
- Based on Used & Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (a) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 3 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees		(2) Amount	(4) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Plant (Excluding General Plant)		$154,108	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant		($9,362)	Sch. 7 (w)
3	Net Plant In Service		$144,746	
4	Used & Useful %		100.00%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$144,746	
6	1996 ERCs		152	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs		6	Sch. 12 (w)
8	Total ERCs		158	
9	Net Plant Per ERC		$914	
10	Less: Utility Investment	10.00%	($91)	
11	Proposed Plant Capacity Fee Per ERC		$823	
12	Proposed Plant Capacity Fee Per Gallon (211 Gallons Per ERC)		$3.90	
	Calculation of Gallons Per ERC			
13	Total Consumption in Gallons		11,734,542	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's		152	Sch. 10 (w)
15	Consumption Per ERC		78,990	
16	Divide by 365 Days		365	
17	Gallons Per Day Per ERC		211	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER
- Based on Used and Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (a) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 4 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges		(2) Amount	(3) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Mains		$44,608	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains		($34,145)	Sch. 7 (w)
3	Net Plant In Service - Mains		$10,463	
4	Used & Useful %		88.7%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$9,276	
6	1996 ERCs		152	Sch. 10 (w)
7	Net Plant Per ERC - Mains		$61	
8	Less: Utility Investment	27.00%	($16)	
9	Proposed Main Extension Fee Per ERC		$44	
10	Proposed Main Extension Fee Per Foot (300 feet per lot)		$0.15	
	Calculation of Feet Per Lot			
11	A. Installed Footage of Distribution Mains		45,800	Annual Report
12	B. Number of Lots		152	Sch. 11 (w)
13	C. Feet per Lot (A/B)		300	

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

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

Explanation: Rule 25-30.565 (4) (l) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 1 of 2
Preparer: Bliss

Line No.	Descriptions		Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	METER INSTALLATIONS:								
1	1. Direct Labor (2 Persons x 1.5 Hours)		3	$45.18	$45.18	$45.18	$45.18	$45.18	At Cost
2	2. Materials	a. Meter Box (Standard)	1	$9.59	$9.59	$9.59	$18.55	$18.55	At Cost
3		b. Meter	1	$24.91	$40.81	$88.37	$190.80	$256.52	At Cost
4		c. Couplings (Brass)	2	$3.66	$3.66	$5.09	$20.87	$24.38	At Cost
5		d. Washers	2	$0.10	$0.10	$0.13	$0.27	$0.42	At Cost
6	3. A & G Overhead Rate (16.76%) *			$6.41	$9.08	$13.94	$38.60	$50.26	At Cost
7		Total		$89.85	$108.42	$142.30	$314.07	$395.31	At Cost
8		Proposed		$90.00	$110.00	$140.00	$300.00	$385.00	At Cost
	DOUBLE SERVICE INSTALLATIONS:								
9	1. Direct Labor (2 persons x 4 hours)		8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
10	2. Materials	a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
11		b. Corporation Stop	1	$10.60	$10.60	$16.70	$44.52	$65.72	At Cost
12		c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$18.30	$33.30	At Cost
13		d. Curb Stop / Comp. ada	2	$25.44	$25.44	$35.94	$89.78	$127.20	At Cost
14		e. U-Brench (Double Serv	1	$13.89	$13.89	$13.89	$13.89	$13.89	At Cost
15	3. A & G Overheed Rate (16.76%)			$13.05	$13.05	$18.39	$31.63	$43.97	At Cost
16		Total		$211.42	$211.42	$234.66	$340.88	$426.82	At Cost
17		Proposed (Each)		$106.00	$106.00	$117.00	$170.00	$213.00	At Cost
	SINGLE SERVICE INSTALLATION:								
18	1. Direct Labor (2 persons x 4 hours)		8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
19	2. Materials	a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
20		b. Corporation Stop	1	$10.60	$10.60	$16.70	$44.52	$65.72	At Cost
21		c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$18.30	$33.30	At Cost
22		d. Curb Stop / Comp. ada	1	$12.72	$12.72	$12.72	$12.72	$12.72	At Cost
23	3. A & G Overhead Rate (16.76%)			$8.59	$8.59	$10.17	$16.39	$22.48	At Cost
24		Total		$180.35	$180.35	$191.33	$234.67	$276.94	At Cost
25		Proposed (Each)		$180.00	$180.00	$191.00	$235.00	$277.00	At Cost
26		Avg. for Single &		$143.00	$143.00	$154.00	$202.50	$245.00	

A &G Overhead is only applied to the purchase of materials.
Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 650

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

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

Explanation: Rule 25-30.565 (4) (t) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 2 of 2
Preparer: Bliss

Line No.	Descriptions	Unit		5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	UNIT PRICES:								
1	Direct Labor	Hour	15.06						
	Material for Meters								
2	1. Meter	Each		24.91	40.81	68.37	190.80	256.52	At Cost
3	2. Meter Box (Standard)	Each		9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair		3.66	3.66	5.09	20.67	24.38	At Cost
5	4. Washers (Rubber)	Each		0.10	0.10	0.13	0.27	0.42	At Cost
	Meteriel for New Service								
6	1. Tapping Saddle (Cost for 6")		22.26	22.26	22.26	22.26	22.26	22.26	At Cost
7	2. Corp Stop w/ Comp edaptor	Each		10.60	10.60	16.70	44.52	65.72	At Cost
8	3. Poly tubing (Hymol)	Foot		0.19	0.19	0.30	0.61	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each		12.72	12.72	17.97	44.89	83.60	At Cost
10	5. U-Branch (for Double Service)	Each		13.89	13.89	13.89	13.89	13.89	At Cost

Notes:
1. Labor includes insuranca, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12. ($7.46 + $15.00)/2
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 6.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
Schedule No. 8 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	863	863				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	1,042	1,042				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	2,976	2,976				
7	304.2 Structures & Improvements	551	551				
8	305.2 Collecting & Impounding reservoirs	5	5				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	3,741	3,741				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	26	26				
13	310.2 Power Generation Equipment	-21,098	-21,098				
14	311.2 Pumping Equipment	35,887	35,887				
15	339.2 Other Plant & Miscellaneous	3,523	3,523				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	2	2				
18	304.3 Structures & Improvements	27,842	27,842				
19	320.3 Water Treatment Equipment	5,201	5,201				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	343	343				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	2	2				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	40,840	40,840				
26	331.4 Transmission & Distribution	44,520		44,520			
27	333.4 Services	6,205				6,205	
28	334.4 Meters & Meter Installation	12,718			12,718		
29	335.4 Hydrants	88		88			
30	339.4 Other Plant & Miscellaneous	52,363	52,363				
31	***GENERAL PLANT***						
32	303.5 Land & Land Rights	408					
33	304.5 Structures & Improvements	4,164					
34	340.5 Office Furniture & Equipment	2,574					
35	340.51 Computer Equipment	6,851					
36	341.5 Transportation Equipment	3,952					
37	342.5 Stores Equipment	37					
38	343.5 Tools, Shop & Garage Equipment	1,434					
39	344.5 Laboratory Equipment	1,301					
40	345.5 Power Operated Equipment	1,643					
41	346.5 Communication Equipment	745					
42	347.5 Miscellaneous Equipment	335					
43	348.5 Other Tangible Plant	831					
44	Subtotal	241,715	154,108	44,608	12,718	6,205	
45	Future Costs / CWIP	0	0	0	0	0	
46	Total	241,715	154,108	44,608	12,718	6,205	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 6 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3, Book 1, A-5
3	302.1 Franchises	0	0				
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	5,061		5,061			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	5,061	0	5,061	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	5,061	0	5,061	0	0	
47	Total Net Plant	241,715	154,106	44,608	12,718	6,205	
48	Used & Useful Percentage	98%	100%	89%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
Schedule No. 7 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	332	332				Book 1, A-9
4	339.1 Other Plant & Miscellaneous	822	822				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	145	145				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	2,994	2,994				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	7	7				
13	310.2 Power Generation Equipment	-23,150	-23,150				
14	311.2 Pumping Equipment	23,917	23,917				
15	339.2 Other Plant & Miscellaneous	2,949	2,949				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	954	954				
19	320.3 Water Treatment Equipment	2,648	2,648				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	7	7				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	-4,404	-4,404				
26	331.4 Transmission & Distribution	34,133		34,133			
27	333.4 Services	3,076				3,076	
28	334.4 Meters & Meter Installation	7,891			7,891		
29	335.4 Hydrants	12		12			
30	339.4 Other Plant & Miscellaneous	2,143	2,143				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	981					
34	340.5 Office Furniture & Equipment	1,272					
35	340.51 Computer Equipment	3,356					
36	341.5 Transportation Equipment	3,171					
37	342.5 Stores Equipment	14					
38	343.5 Tools, Shop & Garage Equipment	771					
39	344.5 Laboratory Equipment	232					
40	345.5 Power Operated Equipment	1,387					
41	346.5 Communication Equipment	388					
42	347.5 Miscellaneous Equipment	95					
43	348.5 Other Tangible Plant	446					
44	Total	66,385	9,362	34,145	7,891	3,076	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 8 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	22	22				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	42	42				
5	SOURCE OF SUPPLY & PUMPING						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	17	17				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	125	125				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	1	1				
13	310.2 Power Generation Equipment	-1,055	-1,055				
14	311.2 Pumping Equipment	1,794	1,794				
15	339.2 Other Plant & Miscellaneous	141	141				
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	844	844				
19	320.3 Water Treatment Equipment	237	237				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	14	14				
22	TRANSMISSION & DISTRIBUTION						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	1,103	1,103				
26	331.4 Transmission & Distribution	1,037		1,037			
27	333.4 Services	155				155	
28	334.4 Meters & Meter Installation	636			636		
29	335.4 Hydrants	2		2			
30	339.4 Other Plant & Miscellaneous	2,095	2,095				
31	GENERAL PLANT						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	104					
34	340.5 Office Furniture & Equipment	172					
35	340.51 Computer Equipment	1,142					
36	341.5 Transportation Equipment	659					
37	342.5 Stores Equipment	2					
38	343.5 Tools, Shop & Garage Equipment	90					
39	344.5 Laboratory Equipment	87					
40	345.5 Power Operated Equipment	137					
41	346.5 Communication Equipment	75					
42	347.5 Miscellaneous Equipment	22					
43	348.5 Other Tangible Plant	63					
44	Total Depreciation Expense	9,783	5,380	1,039	636	155	
45	1996 Average Depreciable Plant less Land	238,326	151,128	44,608	12,718	6,205	
46	Composite Depreciation Rate	4.10%	3.56%	2.33%	5.00%	2.50%	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 8 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3, Book 1, B-13
3	302.1 Franchises	0	0				
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	505		505			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structuras & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	505	0	505	0	0	
46	CIAC Amortization Expense	1,982	4	578	1,392	8	
47	Non Used & Useful Percentage	2%	0%	11%	0%	0%	
48	Non Used & Useful Amortization Expense	41	0	66	0	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC
Schedule No. 9 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average CIAC	(3) 1996 CIAC Acc. Amort.	(4) Supporting Schedules
1	Plant Capacity Fees	108	2	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	17,886	9,158	
3	Meter Installation Fees	27,639	15,288	
4	Contributed Lines	0	0	
5	Cont. Prpty Other than Lines	0	0	
6	Service Installation Fees	300	6	
7	TOTAL WATER CIAC	46,133	24,454	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the *number of active customers on line by meter size, by customer* class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
Schedule No. 10 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Meter Size	(2) 1996 Average No. of Customers	(3) Demand Factor	(4) Meter Equivalents (ERC)	(5) Supporting Schedules
	Residential:				
1	5/8" x 3/4"	145	1.0	145	MFR Vol. 5, 1996
2	3/4"	0	1.5	0	Sch. E-13
3	1"	1	2.5	3	
4	1 1/2"	1	5.0	5	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	147		152	
	General/Multi-Family/ & Wholesale:				
12	5/8" x 3/4"	0	1.0	0	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	0	5.0	0	
16	2"	0	8.0	0	
17	3"	0	16.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	0		0	
23	**Total Number of ERCs**	147		152	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER

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

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC
Schedule No. 11 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
	Water Treatment Plant:		
1	1996 ERCs	152	Sch. 10 (w)
2	Margin Reserve Factor	1.039	Note: (a)
3	Current ERCs Plus Margin Reserve	158	
4	Used & Useful Percentage	100.00%	Sch. 6 (w), p 2
5	Plant Capacity in ERCs	158	
6	Future ERCs	0	
7	Projected Average Annual Growth in ERCs	2	Sch. 12 (w)
8	Number of Years to Design Capacity	0.00	
	Distribution Mains:		
9	1996 ERCs	152	Sch. 10 (w)
10	Margin Reserve Factor	1.013	Note: (a)
11	Current ERC's with Margin Reserve	154	
12	Permitted No. of Lots/ERC's @ 12/31/96	287	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	287	
15	Future ERCs	133	
16	Projected Average Annual Growth in ERCs	2	Sch. 12 (w)
17	Number of Years to Design Capacity	67.13	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

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

Explanation: Rule 25-30.565 (4) (r) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC
Schedule No. 12 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) YEAR	(2) # New ERC's	(3) Total ERC's	(4) Supporting Schedules
1	1996		152	Vol 6, Book 1
2	1997	2	154	Sch F-8
3	1998	2	156	
4	1999	2	156	
5	2000	2	160	
6	2001	2	162	
7	2002	2	164	
8	2003	2	166	
9	2004	2	168	
10	2005	2	170	
11	2006	2	172	
12	2007	2	174	
13	2008	2	176	
14	2009	2	178	
15	2010	2	180	
16	2011	2	182	
17	2012	2	184	
18	2013	2	186	
19	2014	2	188	
20	2015	2	190	
21	2016	2	192	
22	2017	2	194	
23	2018	2	196	
24	2019	2	198	
25	2020	2	200	
26	2021	2	202	
27	2022	2	204	
28	2023	2	206	
29	2024	2	208	
30	2025	2	210	
31	2026	2	212	
32	2027	2	214	
33	2028	2	216	
34	2029	2	218	
35	2030	2	220	
36	2031	2	222	
37	2032	2	224	
38	2033	2	225	
39	2034	2	227	
40	2035	2	229	
41	2036	2	231	

SCHEDULE OF DEVELOPER AGREEMENTS

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

Explanation: Rule 25-30.565 (4) (j) Provide a list of outstanding developer agreements.

FPSC
Schedule No. 13 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

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

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC
Schedule No. 14 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	None - The company can not predict when property would be contributed under the
2	developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
3	

COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION OF TREATMENT FACILITIES

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

Explanation: Rule 25-30.565 (4) (n) Copies of approvals or permits for construction and operation of treatment facilities

FPSC
Schedule No. 15 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Copies of approvals and permits for construction and
2	operation of treatment facilities were provided in
3	the Additional Engineering Information.

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: SSU / Citrus / Oak Forest Docket No.: 950495 Test Year Ended: 12/31/96 Historical [ ] Projected [X]	Explanation: Rule 25-30.565 (4) (o) A detailed statement by a registered professional engineer showing the cost, by Uniform System of Accounting account numbers, and capacity of proposed plant expansion	FPSC Schedule No. 16 (w) Page 1 of 1 Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant
2	expansions.

SCHEDULE OF MANDATED PLANT UPGRADES

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

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC
Schedule No. 17 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	SSU does not foresee the imposition of mandated upgrades resulting from
2	the developer agreement identified in Volume VIII, Book 1

STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN EXTENSION POLICY

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

Explanation: Rule 25-30.565 (4) (u) A statement of the existing and proposed on-site and off-site main installation charges or policy

FPSC
Schedule No. 18 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

Company: SSU / Citrus / Oak Forest Docket No.: 950495 Test Year Ended: 12/31/96 Historical [ ] Projected [X]	Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.	FPSC Schedule No. 19 Page 1 of 1 Preparer: C. Bliss

Line No.	(1) Water Treatment Plant / Distribution Maine
1	Please refer to D-Schedules in the minimum filing requirements.
2	Future expansions will be financed through a combination of
3	debt and equity, as appropiate.
4	

SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER
FPSC CONVENTIONAL TREATMENT

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

FPSC
Schedule No. 1 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A	$21.81	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	$0.19	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - All Customers	Actual Cost less 20%	$2.87	Sch. 4 (w)
4	Per Foot Equivalent	N/A	$0.04	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	$75.00	$90.00	Sch. 5 (w)
6	Per Connection - 1"	$100.00	$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	$175.00	$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
10	Per Connection - 5/8 " x 3/4"	$150.00	$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	**(5) Inspection Fee:**	N/A	N/A	
16	**Total Minimum Charges - (5/8" meter)**	$225.00	$257.67	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

FPSC
Schedule No. 2 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	$16,313	$16,264	$7,735	$7,200	$47,512	Sch. 6 (w) p 1
2	Land	$544				$544	Sch. 6 (w) p 1
3	Depreciable Assets	$15,769	$16,264	$7,735	$7,200	$46,968	
4	Accumulated Depreciation to Date	$11,179	$15,444	$4,561	$6,203	$37,386	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	$11,179	$15,444	$4,561	$6,203	$37,386	
6	Net Plant at Design Capacity	$5,135	$820	$3,174	$997	$10,126	
7	Transmission & Distribution / Collection Lines		$16,264			$16,264	Sch. 8 (w)
8	Minimum Level of CIAC		100.00%			34.23%	
9	CIAC to Date	$0	$0	$2,505	$750	$3,255	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	$0	$0	$528	$116	$646	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	$0	$0	$528	$118	$646	
12	Future Customers (ERC) to be Connected	0	0	0	0	0	Sch. 11 (w)
13	Composite Depreciation Rate	3.84%	2.33%			3.09%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	$75.00	$150.00	$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	25.77%	
16	Requested Service Availability Charge Per ERC	$21.81	$2.87	$90.00	$143.00	$257.67	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.00%	0.00%	N/A	N/A	25.77%	
18	Minimum Service Availability Charge Per ERC					$0.00	
19	Level of CIAC at Design Capacity					34.23%	
20	Maximum Service Availability Charge Per ERC					$0.00	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	218	191	209	209	204	Sch. 11 (w)
23	Current No. of Customers	218	212	209	209	209	Sch. 11 (w)
24	Annual Growth	3	3	N/A	N/A	3	Sch. 11 (w)
25	Calculation of Z	0	0	N/A	N/A	0	
26	Number of Years to Design Capacity	0.00	0.00	N/A	N/A	0.00	Sch. 11 (w)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER
- Based on Used & Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (a) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 3 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees		(2) Amount	(4) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Plant (Excluding General Plant)		$16,313	Sch. 6 (w) p 1
2	*Less: Accumulated Depreciation - Plant*		($11,179)	Sch. 7 (w)
3	Net Plant In Service		$5,135	
4	Used & Useful %		100.00%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$5,135	
6	1996 ERCs		209	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs		3	Sch. 12 (w)
8	Total ERCs		212	
9	Net Plant Per ERC		$24	
10	Less: Utility Investment	10.00%	($2)	
11	Proposed Plant Capacity Fee Per ERC		$22	
12	Proposed Plant Capacity Fee Per Gallon (115 Gallons Per ERC)		$0.19	
	Calculation of Gallons Per ERC			
13	Total Consumption in Gallons		6,789,605	MFR Vol. 5. 1996 Sch. E-13
14	Number of ERC's		209	Sch. 10 (w)
15	Consumption Per ERC		42,056	
16	Divide by 365 Days		365	
17	Gallons Per Day Per ERC		115	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER
- Based on Used and Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (a) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 4 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges		(2) Amount	(3) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Mains		$16,264	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains		($15,444)	Sch. 7 (w)
3	Net Plant In Service - Mains		$820	
4	Used & Useful %		100.0%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$820	
6	1996 ERCs		209	Sch. 10 (w)
7	Net Plant Per ERC - Mains		$4	
8	Less: Utility Investment	27.00%	($1)	
9	Proposed Main Extension Fee Per ERC		$3	
10	Proposed Main Extension Fee Per Foot (72 feet per lot)		$0.04	
	Calculation of Feet Per Lot			
11	A. Installed Footage of Distribution Mains		15,135	Annual Report
12	B. Number of Lots		209	Sch. 11 (w)
13	C. Feet per Lot (A/B)		72	

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

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

Explanation: Rule 25-30.565 (4) (i) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 1 of 2
Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	METER INSTALLATIONS:							
1	1. Direct Labor (2 Persons x 1.5 Hours)	3	$45.18	$45.18	$45.18	$45.18	$45.18	At Cost
2	2. Materials a. Meter Box (Standard)	1	$9.59	$9.59	$9.59	$18.55	$18.55	At Cost
3	b. Meter	1	$24.91	$40.61	$68.37	$190.80	$256.52	At Cost
4	c. Couplings (Brass)	2	$3.86	$3.86	$5.09	$20.67	$24.38	At Cost
5	d. Washers	2	$0.10	$0.10	$0.13	$0.27	$0.42	At Cost
6	3. A & G Overhead Rate (16.78%) *		$6.41	$9.08	$13.94	$38.80	$50.26	At Cost
7	Total		$89.65	$108.42	$142.30	$314.07	$395.31	At Cost
8	Proposed		$90.00	$110.00	$140.00	$300.00	$385.00	At Cost
	DOUBLE SERVICE INSTALLATIONS:							
9	1. Direct Labor (2 persons x 4 hours)	8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
10	2. Materials a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
11	b. Corporation Stop	1	$10.60	$10.60	$16.70	$44.52	$65.72	At Cost
12	c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$18.30	$33.30	At Cost
13	d. Curb Stop / Comp. ada	2	$25.44	$25.44	$35.94	$89.78	$127.20	At Cost
14	e. U-Branch (Double Serv	1	$13.89	$13.89	$13.89	$13.89	$13.89	At Cost
15	3. A & G Overhead Rate (16.78%)		$13.05	$13.05	$16.39	$31.83	$43.97	At Cost
16	Total		$211.42	$211.42	$234.66	$340.86	$426.82	At Cost
17	Proposed (Each)		$106.00	$106.00	$117.00	$170.00	$213.00	At Cost
	SINGLE SERVICE INSTALLATION:							
18	1. Direct Labor (2 persons x 4 hours)	8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
19	2. Materials a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
20	b. Corporation Stop	1	$10.60	$10.60	$16.70	$44.52	$65.72	At Cost
21	c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$18.30	$33.30	At Cost
22	d. Curb Stop / Comp. ada	1	$12.72	$12.72	$12.72	$12.72	$12.72	At Cost
23	3. A & G Overhead Rate (16.78%)		$6.59	$6.59	$10.17	$16.39	$22.46	At Cost
24	Total		$160.35	$160.35	$191.33	$234.87	$276.94	At Cost
25	Proposed (Each)		$160.00	$160.00	$191.00	$235.00	$277.00	At Cost
26	Avg. for Single &		$143.00	$143.00	$154.00	$202.50	$245.00	

A &G Overhead is only applied to the purchase of materials.
Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 650

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

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

Explanation: Rule 25-30.565 (4) (f) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 2 of 2
Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	UNIT PRICES:							
1	Direct Labor	Hour	15.06					
	Material for Meters							
2	1. Meter	Each		24.91	40.61	68.37	190.80	256.52	At Cost
3	2. Meter Box (Standard)	Each		9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair		3.66	3.66	5.09	20.67	24.38	At Cost
5	4. Washers (Rubber)	Each		0.10	0.10	0.13	0.27	0.42	At Cost
	Material for New Service							
6	1. Tapping Saddle (Cost for 8")		22.26	22.26	22.26	22.26	22.26	22.26	At Cost
7	2. Corp Stop w/ Comp adaptor	Each		10.80	10.80	16.70	44.52	65.72	At Cost
8	3. Poly tubing (Hymol)	Foot		0.19	0.19	0.30	0.61	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each		12.72	12.72	17.97	44.89	63.60	At Cost
10	5. U-Branch (for Double Service)	Each		13.89	13.89	13.89	13.89	13.89	At Cost

Notes:
1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12. ($7.48 + $15.00)/2
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of meterials include applicable state sales tax of 6.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
Schedule No. 6 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	542	542				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	147	147				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	58	58				
7	304.2 Structures & Improvements	766	766				
8	305.2 Collecting & Impounding reservoirs	19	19				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	1,067	1,067				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	52	52				
13	310.2 Power Generation Equipment	22	22				
14	311.2 Pumping Equipment	4,642	4,642				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	3	3				
18	304.3 Structures & Improvements	263	263				
19	320.3 Water Treatment Equipment	2,172	2,172				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	486	486				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	1,712	1,712				
24	304.4 Structures & Improvements	641	641				
25	330.4 Distribution Reservoirs	3,712	3,712				
26	331.4 Transmission & Distribution	18,106		16,106			
27	333.4 Services	7,200				7,200	
28	334.4 Meters & Meter Installation	7,735			7,735		
29	335.4 Hydrants	158		158			
30	339.4 Other Plant & Miscellaneous	9	9				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	580					
33	304.5 Structuras & Improvements	5,912					
34	340.5 Office Furniture & Equipment	3,653					
35	340.51 Computer Equipment	9,725					
36	341.5 Transportation Equipment	5,611					
37	342.5 Stores Equipment	53					
38	343.5 Tools, Shop & Gerage Equipment	2,036					
39	344.5 Leboratory Equipment	1,847					
40	345.5 Power Operated Equipment	2,332					
41	346.5 Communication Equipment	1,058					
42	347.5 Miscellaneous Equipment	476					
43	348.5 Other Tangible Plant	896					
44	Subtotal	81,691	16,313	16,264	7,735	7,200	
45	Future Costs / CWIP	0	0	0	0	0	
46	Total	81,691	16,313	16,264	7,735	7,200	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 6 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	0	0	0	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	0	0	0	0	0	
47	Total Net Plant	81,691	16,313	18,264	7,735	7,200	
48	Used & Useful Percentage	100%	100%	100%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
Schedule No. 7 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	124	124				Book 1, A-9
4	339.1 Other Plant & Miscellaneous	45	45				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	197	197				
8	305.2 Collecting & Impounding reservoirs	3	3				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	18	18				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	12	12				
13	310.2 Power Generation Equipment	8	8				
14	311.2 Pumping Equipment	5,374	5,374				
15	339.2 Other Plant & Miscellaneous	-5	-5				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	65	65				
19	320.3 Water Treatment Equipment	443	443				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	9	9				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	754	754				
25	330.4 Distribution Reservoirs	4,130	4,130				
26	331.4 Transmission & Distribution	15,416		15,416			
27	333.4 Services	6,203				6,203	
28	334.4 Meters & Meter Installation	4,561			4,561		
29	335.4 Hydrants	26		26			
30	339.4 Other Plant & Miscellaneous	2	2				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	1,393					
34	340.5 Office Furniture & Equipment	1,806					
35	340.51 Computer Equipment	4,783					
36	341.5 Transportation Equipment	4,501					
37	342.5 Stores Equipment	19					
38	343.5 Tools, Shop & Garage Equipment	1,094					
39	344.5 Laboratory Equipment	330					
40	345.5 Power Operated Equipment	1,969					
41	346.5 Communication Equipment	548					
42	347.5 Miscellaneous Equipment	135					
43	348.5 Other Tangible Plant	633					
44	Total	54,577	11,179	15,444	4,561	6,203	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 8 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	14	14				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	6	6				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	23	23				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	36	38				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	1	1				
13	310.2 Power Generation Equipment	1	1				
14	311.2 Pumping Equipment	232	232				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	8	8				
19	320.3 Water Treatment Equipment	99	99				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	19	19				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	19	19				
25	330.4 Distribution Reservoirs	100	100				
26	331.4 Transmission & Distribution	375		375			
27	333.4 Services	160				160	
28	334.4 Meters & Meter Installation	387			387		
29	335.4 Hydrants	4		4			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	148					
34	340.5 Office Furniture & Equipment	244					
35	340.51 Computer Equipment	1,621					
36	341.5 Transportation Equipment	935					
37	342.5 Stores Equipment	3					
38	343.5 Tools, Shop & Garage Equipment	127					
39	344.5 Laboratory Equipment	123					
40	345.5 Power Operated Equipment	194					
41	346.5 Communication Equipment	106					
42	347.5 Miscellaneous Equipment	32					
43	348.5 Other Tangible Plant	90					
44	Total Depreciation Expense	5,127	558	379	387	160	
45	1996 Average Depreciable Plant less Land	79,338	14,540	16,264	7,735	7,200	
46	Composite Depreciation Rate	6.46%	3.84%	2.33%	5.00%	2.50%	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 8 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	SOURCE OF SUPPLY & PUMPING						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	TRANSMISSION & DISTRIBUTION						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	GENERAL PLANT						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	0	0	0	0	0	
46	CIAC Amortization Expense	144	0	0	125	19	
47	Non Used & Useful Percentage	0%	0%	0%	0%	0%	
48	Non Used & Useful Amortization Expense	0	0	0	0	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC
Schedule No. 9 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average CIAC	(3) 1996 CIAC Acc. Amort.	(4) Supporting Schedules
1	Plant Capacity Fees	0	0	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	0	0	
3	Meter Installation Fees	2,505	528	
4	Contributed Lines	0	0	
5	Cont. Prpty Other than Lines	0	0	
6	Service Installation Fees	750	118	
7	TOTAL WATER CIAC	3,255	646	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
Schedule No. 10 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Meter Size	(2) 1996 Average No. of Customers	(3) Demand Factor	(4) Meter Equivalents (ERC)	(5) Supporting Schedules
	Residential:				
1	5/8" x 3/4"	209	1.0	209	MFR Vol. 5, 1996
2	3/4"	0	1.5	0	Sch. E-13
3	1"	0	2.5	0	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	209		209	
	General/Multi-Family/ & Wholesale:				
12	5/8" x 3/4"	0	1.0	0	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	0	5.0	0	
16	2"	0	8.0	0	
17	3"	0	16.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	0		0	
23	**Total Number of ERCs**	209		209	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER

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

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC
Schedule No. 11 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
	Water Treatment Plant:		
1	1996 ERCs	209	Sch. 10 (w)
2	Margin Reserve Factor	1.042	Note: (a)
3	Current ERCs Plus Margin Reserve	218	
4	Used & Useful Percentage	100.00%	Sch. 8 (w), p 2
5	Plant Capacity in ERCs	218	
6	Future ERCs	0	
7	Projected Average Annual Growth in ERCs	3	Sch. 12 (w)
8	Number of Years to Design Capacity	0.00	
	Distribution Mains:		
9	1996 ERCs	209	Sch. 10 (w)
10	Margin Reserve Factor	1.014	Note: (a)
11	Current ERC's with Margin Reserve	212	
12	Permitted No. of Lots/ERC's @ 12/31/96	191	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	191	
15	Future ERCs	0	
16	Projected Average Annual Growth in ERCs	3	Sch. 12 (w)
17	Number of Years to Design Capacity	0.00	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

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

Explanation: Rule 25-30.565 (4) (r) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC
Schedule No. 12 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) YEAR	(2) # New ERC's	(3) Total ERC's	(4) Supporting Schedules
1	1996		209	Vol 6, Book 1
2	1997	3	212	Sch F-8

SCHEDULE OF DEVELOPER AGREEMENTS

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

Explanation: Rule 25-30.565 (4) (j) Provide a list of outstanding developer agreements.

FPSC
Schedule No. 13 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

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

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC
Schedule No. 14 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	None - The company can not predict when property would be contributed under the
2	developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
3	

COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION OF TREATMENT FACILITIES

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

Explanation: Rule 25-30.565 (4) (n) Copies of approvals or permits for construction and operation of treatment facilities

FPSC
Schedule No. 15 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Copies of approvals and permits for construction and
2	operation of treatment facilities were provided in
3	the Additional Engineering Information.

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: SSU / Brevard / Oakwood Docket No.: 950495 Test Year Ended: 12/31/96 Historical [ ] Projected [X]	Explanation: Rule 25-30.565 (4) (o) A detailed statement by a registered professional engineer showing the cost, by Uniform System of Accounting account numbers, and capacity of proposed plant expansion	FPSC Schedule No. 18 (w) Page 1 of 1 Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant
2	expansions.

SCHEDULE OF MANDATED PLANT UPGRADES

Company: SSU / Brevard / Oakwood Docket No.: 950495 Test Year Ended: 12/31/96 Historical [ ] Projected [X]	Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.	FPSC Schedule No. 17 (w) Page 1 of 1 Preparer: Bliss

Line No.	(1) Description
1	SSU does not foresee the imposition of mandated upgrades resulting from
2	the developer agreement identified in Volume VIII, Book 1

STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN EXTENSION POLICY

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

Explanation: Rule 25-30.565 (4) (u) A statement of the existing and proposed on-site and off-site main installation charges or policy

FPSC
Schedule No. 18 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

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

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 19
Page 1 of 1
Preparer: C. Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains
1	Please refer to D-Schedules in the minimum filing requirements.
2	Future expansions will be financed through a combination of
3	debt and equity, as appropiate.
4	

SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER
FPSC CONVENTIONAL TREATMENT

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

FPSC
Schedule No. 1 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A	$1,477.33	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	$4.45	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - All Customers	Actual Cost less 20%	$5.48	Sch. 4 (w)
4	Per Foot Equivalent	N/A	$0.05	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	$75.00	$90.00	Sch. 5 (w)
6	Per Connection - 1"	$100.00	$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	$175.00	$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
10	Per Connection - 5/8 " x 3/4"	$150.00	$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	**(5) Inspection Fee:**	N/A	N/A	
16	**Total Minimum Charges - (5/8" meter)**	$225.00	$1,715.81	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

FPSC
Schedule No. 2 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	$298,552	$2,519	$2,318	$389	$303,778	Sch. 6 (w) p 1
2	Land	$81				$81	Sch. 6 (w) p 1
3	Depreciable Assets	$298,470	$2,519	$2,318	$389	$303,897	
4	Accumulated Depreciation to Date	$47,693	$292	$256	$13	$48,254	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	$47,693	$292	$256	$13	$48,254	
6	Net Plant at Design Capacity	$250,859	$2,227	$2,063	$376	$255,524	
7	Transmission & Distribution / Collection Lines		$2,519			$2,519	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			0.83%	
9	CIAC to Date	$0	$0	$8,078	$2,325	$8,403	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	$0	$0	$754	$47	$801	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	$0	$0	$754	$47	$801	
12	Future Customers (ERC) to be Connected	0	0	0	0	0	Sch. 11 (w)
13	Composite Depreciation Rate	3.93%	2.34%			3.92%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	$75.00	$150.00	$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	2.98%	
16	Requested Service Availability Charge Per ERC	$1,477.33	$5.48	$90.00	$143.00	$1,715.81	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.00%	0.00%	N/A	N/A	2.98%	
18	Minimum Service Availability Charge Per ERC					$0.00	
19	Level of CIAC at Design Capacity					0.83%	
20	Maximum Service Availability Charge Per ERC					$0.00	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	214	141	140	140	213	Sch. 11 (w)
23	Current No. of Customers	214	185	140	140	140	Sch. 11 (w)
24	Annual Growth	13	13	N/A	N/A	13	Sch. 11 (w)
25	Calculation of Z	0	0	N/A	N/A	0	
26	Number of Years to Design Capacity	0.00	0.00	N/A	N/A	0.00	Sch. 11 (w)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER
- Based on Used & Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (s) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 3 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees		(2) Amount	(4) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Plant (Excluding General Plant)		$298,552	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant		($47,693)	Sch. 7 (w)
3	Net Plant In Service		$250,859	
4	Used & Useful %		100.00%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$250,859	
6	1996 ERCs		140	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs		13	Sch. 12 (w)
8	Total ERCs		153	
9	Net Plant Per ERC		$1,641	
10	Less: Utility Investment	10.00%	($164)	
11	Proposed Plant Capacity Fee Per ERC		$1,477	
12	Proposed Plant Capacity Fee Per Gallon (332 Gallons Per ERC)		$4.45	
	Calculation of Gallons Per ERC			
13	Total Consumption in Gallons		16,964,743	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's		140	Sch. 10 (w)
15	Consumption Per ERC		121,177	
16	Divide by 365 Days		365	
17	Gallons Per Day Per ERC		332	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER
- Based on Used and Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (s) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 4 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges		(2) Amount	(3) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Mains		$2,519	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains		($292)	Sch. 7 (w)
3	Net Plant in Service - Mains		$2,227	
4	Used & Useful %		47.2%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$1,050	
6	1996 ERCs		140	Sch. 10 (w)
7	Net Plant Per ERC - Mains		$8	
8	Less: Utility Investment	27.00%	($2)	
9	Proposed Main Extension Fee Per ERC		$5	
10	Proposed Main Extension Fee Per Foot (105 feet per lot)		$0.05	
	Calculation of Feet Per Lot			
11	A. Installed Footage of Distribution Mains		14,665	Annual Report
12	B. Number of Lots		140	Sch. 11 (w)
13	C. Feet per Lot (A/B)		105	

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

Company: SSU / Lake / Palisades Country Club
Docket No.: 950495
Test Year En Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (t) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 1 of 2
Preparer: Bliss

Line No.	Descriptions		Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	METER INSTALLATIONS:								
1	1. Direct Labor (2 Persons x 1.5 Hours)		3	$45.18	$45.18	$45.18	$45.18	$45.18	At Cost
2	2. Materials	a. Meter Box (Standard)	1	$9.59	$9.59	$9.59	$18.55	$18.55	At Cost
3		b. Meter	1	$24.91	$40.81	$68.37	$180.80	$256.52	At Cost
4		c. Couplings (Brass)	2	$3.66	$3.66	$5.09	$20.67	$24.38	At Cost
5		d. Washers	2	$0.10	$0.10	$0.13	$0.27	$0.42	At Cost
6	3. A & G Overhead Rate (16.76%) *			$6.41	$9.08	$13.94	$38.60	$50.26	At Cost
7		Total		$89.85	$108.42	$142.30	$314.07	$395.31	At Cost
8		Proposed		$90.00	$110.00	$140.00	$300.00	$385.00	At Cost
	DOUBLE SERVICE INSTALLATIONS:								
9	1. Direct Labor (2 persons x 4 hours)		8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
10	2. Materials	a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
11		b. Corporation Stop	1	$10.60	$10.60	$16.70	$44.52	$65.72	At Cost
12		c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$18.30	$33.30	At Cost
13		d. Curb Stop / Comp. ada	2	$25.44	$25.44	$35.94	$89.78	$127.20	At Cost
14		e. U-Branch (Double Serv	1	$13.89	$13.89	$13.89	$13.89	$13.89	At Cost
15	3. A & G Overhead Rate (16.78%)			$13.05	$13.05	$16.39	$31.83	$43.97	At Cost
16		Total		$211.42	$211.42	$234.66	$340.86	$426.82	At Cost
17		Proposed (Each)		$106.00	$106.00	$117.00	$170.00	$213.00	At Cost
	SINGLE SERVICE INSTALLATION:								
18	1. Direct Labor (2 persons x 4 hours)		8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
19	2. Materials	a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
20		b. Corporation Stop	1	$10.60	$10.60	$16.70	$44.52	$65.72	At Cost
21		c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$18.30	$33.30	At Cost
22		d. Curb Stop / Comp. ada	1	$12.72	$12.72	$12.72	$12.72	$12.72	At Cost
23	3. A & G Overhead Rate (16.76%)			$8.59	$8.59	$10.17	$16.39	$22.46	At Cost
24		Total		$180.35	$180.35	$191.33	$234.67	$276.94	At Cost
25		Proposed (Each)		$180.00	$180.00	$191.00	$235.00	$277.00	At Cost
26		Avg. for Single &		$143.00	$143.00	$154.00	$202.50	$245.00	

A &G Overhead is only applied to the purchase of materials.
Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 650

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

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

Explanation: Rule 25-30.565 (4) (f) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 2 of 2
Preparer: Bliss

Line No.	Description	Unit		5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	UNIT PRICES:								
1	Direct Labor	Hour	15.06						
	Material for Meters								
2	1. Meter	Each		24.91	40.61	68.37	190.80	256.52	At Cost
3	2. Meter Box (Standard)	Each		9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair		3.66	3.66	5.09	20.67	24.38	At Cost
5	4. Washers (Rubber)	Each		0.10	0.10	0.13	0.27	0.42	At Cost
	Material for New Service								
6	1. Tapping Saddle (Cost for 6")		22.28	22.28	22.28	22.28	22.28	22.28	At Cost
7	2. Corp Stop w/ Comp adaptor	Each		10.60	10.60	16.70	44.52	65.72	At Cost
8	3. Poly tubing (Hymol)	Foot		0.19	0.19	0.30	0.61	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each		12.72	12.72	17.97	44.89	63.80	At Cost
10	5. U-Branch (for Double Service)	Each		13.69	13.69	13.69	13.69	13.69	At Cost

Notes:
1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12. ($7.46 + $15.00)/2
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 6.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
Schedule No. 6 (w)
Page 1 of 2
Preparer: Bliss

Line No.	Account No. and Name	1996 Average Balance	Plant Capacity	Main Extension	Services & Meters	Service Installation	Supporting Schedules
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	935	935				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	77,120	77,120				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	114,180	114,180				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	30,850	30,850				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	81	81				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	75,385	75,385				
26	331.4 Transmission & Distribution	2,513		2,513			
27	333.4 Services	389				389	
28	334.4 Meters & Meter Installation	2,318			2,316		
29	335.4 Hydrants	6		6			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	97					
33	304.5 Structures & Improvements	990					
34	340.5 Office Furniture & Equipment	612					
35	340.51 Computer Equipment	1,629					
36	341.5 Transportation Equipment	940					
37	342.5 Stores Equipment	9					
38	343.5 Tools, Shop & Garage Equipment	341					
39	344.5 Laboratory Equipment	309					
40	345.5 Power Operated Equipment	391					
41	348.5 Communication Equipment	177					
42	347.5 Miscellaneous Equipment	80					
43	348.5 Other Tangible Plant	150					
44	Subtotal	309,503	298,552	2,519	2,318	389	
45	Future Costs / CWIP	0	0	0	0	0	
46	Total	309,503	298,552	2,519	2,318	389	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 6 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	SOURCE OF SUPPLY & PUMPING						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	TRANSMISSION & DISTRIBUTION						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	1,331		1,331			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	GENERAL PLANT						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	1,331	0	1,331	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	1,331	0	1,331	0	0	
47	Total Net Plant	309,503	298,552	2,519	2,318	389	
48	Used & Useful Percentage	100%	100%	47%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
Schedule No. 7 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	115	115				Book 1, A-9
4	339.1 Other Plant & Miscelleneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	11,240	11,240				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	21,111	21,111				
15	339.2 Other Plant & Miscelleneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	5,425	5,425				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscelleneous	2	2				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	9,799	9,799				
26	331.4 Transmission & Distribution	292		292			
27	333.4 Services	13				13	
28	334.4 Meters & Meter Installation	256			256		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	233					
34	340.5 Office Furniture & Equipment	303					
35	340.51 Computer Equipment	798					
36	341.5 Transportation Equipment	754					
37	342.5 Stores Equipment	3					
38	343.5 Tools, Shop & Garage Equipment	183					
39	344.5 Laboratory Equipment	55					
40	345.5 Power Operated Equipment	330					
41	346.5 Communication Equipment	92					
42	347.5 Miscellaneous Equipment	23					
43	348.5 Other Tangible Plant	106					
44	Total	51,134	47,693	292	256	13	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 8 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3.
3	302.1 Franchises	23	23				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	2,568	2,568				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	5,709	5,709				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	1,404	1,404				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	3	3				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	2,035	2,035				
26	331.4 Transmission & Distribution	59		59			
27	333.4 Services	10				10	
28	334.4 Meters & Meter Installation	116			116		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	25					
34	340.5 Office Furniture & Equipment	41					
35	340.51 Computer Equipment	272					
36	341.5 Transportation Equipment	157					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	21					
39	344.5 Laboratory Equipment	21					
40	345.5 Power Operated Equipment	33					
41	346.5 Communication Equipment	18					
42	347.5 Miscellaneous Equipment	5					
43	348.5 Other Tangible Plant	15					
44	Total Depreciation Expense	12,535	11,742	59	116	10	
45	1996 Average Depreciable Plant less Land	309,406	298,552	2,519	2,318	389	
46	Composite Depreciation Rate	4.05%	3.93%	2.34%	5.00%	2.57%	

SCHEOULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 8 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Gallaries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	35		35			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	35	0	35	0	0	
46	CIAC Amortization Expense	364	0	0	304	60	
47	Non Used & Useful Percentage	0%	0%	53%	0%	0%	
48	Non Used & Useful Amortization Expense	2	0	0	0	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC
Schedule No. 9 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average CIAC	(3) 1996 CIAC Acc. Amort.	(4) Supporting Schedules
1	Plant Capacity Fees	0	0	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	0	0	
3	Meter Installation Fees	6,078	754	
4	Contributed Lines	0	0	
5	Cont. Prpty Other than Lines	0	0	
6	Service Installation Fees	2,325	47	
7	TOTAL WATER CIAC	8,403	801	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
Schedule No. 10 (w)
Page 1 of 1
Preparer: Bliss

	(1)		(2)	(3)	(4)	(5)
Line No.	Meter Size		1996 Average No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
	Residential:					
1		5/8" x 3/4"	63	1.0	63	MFR Vol. 5, 1996
2		3/4"	7	1.5	11	Sch. E-13
3		1"	0	2.5	0	
4		1 1/2"	0	5.0	0	
5		2"	0	8.0	0	
6		3"	0	16.0	0	
7		4"	0	25.0	0	
8		6"	0	50.0	0	
9		8"	0	80.0	0	
10		10"	0	115.0	0	
11		Subtotal	70		74	
	General/Multi-Family/ & Wholesale:					
12		5/8" x 3/4"	2	1.0	2	
13		3/4"	0	1.5	0	
14		1"	0	2.5	0	
15		1 1/2"	0	5.0	0	
16		2"	8	8.0	64	
17		3"	0	16.0	0	
18		4"	0	25.0	0	
19		6"	0	50.0	0	
20		8"	0	80.0	0	
21		10"	0	115.0	0	
22		Subtotal	10		66	
23	**Total Number of ERCs**		80		140	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER

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

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC
Schedule No. 11 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
	Water Treatment Plant:		
1	1996 ERCs	140	Sch. 10 (w)
2	Margin Reserve Factor	1.525	Note: (a)
3	Current ERCs Plus Margin Reserve	214	
4	Used & Useful Percentage	100.00%	Sch. 6 (w), p 2
5	Plant Capacity in ERCs	214	
6	Future ERCs	0	
7	Projected Average Annual Growth in ERCs	13	Sch. 12 (w)
8	Number of Years to Design Capacity	0.00	
	Distribution Mains:		
9	1996 ERCs	140	Sch. 10 (w)
10	Margin Reserve Factor	1.175	Note: (a)
11	Current ERC's with Margin Reserve	165	
12	Permitted No. of Lots/ERC's @ 12/31/96	141	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	141	
15	Future ERCs	0	
16	Projected Average Annual Growth in ERCs	13	Sch. 12 (w)
17	Number of Years to Design Capacity	0.00	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-6.

SCHEDULE OF PROJECTEO CUSTOMER GROWTH

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

Explanation: Rule 25-30.565 (4) (r) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC
Schedule No. 12 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) YEAR	(2) # New ERC's	(3) Total ERC's	(4) Supporting Schedules
1	1996		140	Vol 6, Book 1
2	1997	13	153	Sch F-8

SCHEDULE OF DEVELOPER AGREEMENTS

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

Explanation: Rule 25-30.565 (4) (j) Provide a list of outstanding developer agreements.

FPSC
Schedule No. 13 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: SSU / Lake / Palisades Country Club		FPSC
Docket No.: 950495	Explanation: Rule 25-30.565 (4) (k) For each developer agreement	Schedule No. 14 (w)
Test Year Ended: 12/31/96	state whether the agreement is designed to result in contributed	Page 1 of 1
Historical [ ] Projected [X]	property, other than the approved system capacity charge, within	Preparer: Bliss
	the next 24 months; an estimate of value and desc. of the property.	

Line No.	(1) Description
1	None - The company can not predict when property would be contributed under the
2	developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
3	

COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION OF TREATMENT FACILITIES

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

Explanation: Rule 25-30.565 (4) (n) Copies of approvals or permits for construction and operation of treatment facilities

FPSC
Schedule No. 15 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Copies of approvals and permits for construction and
2	operation of treatment facilities were provided in
3	the Additional Engineering Information.

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: SSU / Lake / Palisades Country Club		FPSC
Docket No.: 950495	Explanation: Rule 25-30.565 (4) (c) A detailed statement by a registered professional engineer showing the cost, by Uniform System of Accounting account numbers, and capacity of proposed plant expansion	Schedule No. 16 (w)
Test Year Ended: 12/31/96		Page 1 of 1
Historical [ ] Projected [X]		Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant
2	expansions.

SCHEDULE OF MANDATED PLANT UPGRADES

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

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC
Schedule No. 17 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	SSU does not foresee the imposition of mandated upgrades resulting from
2	the developer agreement identified in Volume VIII, Book 1

STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN EXTENSION POLICY

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

Explanation: Rule 25-30.565 (4) (u) A statement of the existing and proposed on-site and off-site main installation charges or policy

FPSC
Schedule No. 18 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

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

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 1B
Page 1 of 1
Preparer: C. Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains
1	Please refer to D-Schedules in the minimum filing requirements.
2	Future expansions will be financed through a combination of
3	debt and equity, as appropiate.
4	

SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER
FPSC CONVENTIONAL TREATMENT

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

FPSC
Schedule No. 1 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A	$741.44	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	$6.28	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - All Customers	Actual Cost less 20%	$8.80	Sch. 4 (w)
4	Per Foot Equivalent	N/A	$0.21	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	$75.00	$90.00	Sch. 5 (w)
6	Per Connection - 1"	$100.00	$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	$175.00	$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
10	Per Connection - 5/8 " x 3/4"	$150.00	$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	**(5) Inspection Fee:**	N/A	N/A	
16	**Total Minimum Charges - (5/8" meter)**	$225.00	$983.24	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

FPSC
Schedule No. 2 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	$131,875	$1,991	$6,424	$4,379	$144,870	Sch. 6 (w) p 1
2	Land	$36,120				$36,120	Sch. 6 (w) p 1
3	Depreciable Assets	$95,755	$1,991	$6,424	$4,379	$108,550	
4	Accumulated Depreciation to Date	$35,556	$493	$2,012	$1,137	$39,198	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	$35,556	$849	$2,012	$1,137	$39,554	
6	Net Plant at Design Capacity	$96,319	$1,142	$4,412	$3,243	$105,116	
7	Transmission & Distribution / Collection Lines		$1,991			$1,991	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			1.38%	
9	CIAC to Date	$143	$12,045	$6,322	$900	$19,410	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	$3	$3,962	$1,637	$19	$5,621	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	$3	$6,118	$1,637	$19	$7,775	
12	Future Customers (ERC) to be Connected	0	27	0	0	0	Sch. 11 (w)
13	Composite Depreciation Rate	3.60%	2.31%			3.58%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	$75.00	$150.00	$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	11.16%	
16	Requested Service Availability Charge Per ERC	$741.44	$8.80	$90.00	$143.00	$983.24	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.15%	538.25%	N/A	N/A	11.44%	
18	Minimum Service Availability Charge Per ERC					($25,377.96)	
19	Level of CIAC at Design Capacity					1.38%	
20	Maximum Service Availability Charge Per ERC					$187,381.38	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	117	137	106	106	117	Sch. 11 (w)
23	Current No. of Customers	117	110	106	106	106	Sch. 11 (w)
24	Annual Growth	4	4	N/A	N/A	4	Sch. 11 (w)
25	Calculation of Z	0	2	N/A	N/A	0	
26	Number of Years to Design Capacity	0.00	7.74	N/A	N/A	0.12	Sch. 11 (w)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER
- Based on Used & Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (a) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 3 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees		(2) Amount	(4) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Plant (Excluding General Plant)		$131,875	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant		($35,556)	Sch. 7 (w)
3	Net Plant In Service		$96,319	
4	Used & Useful %		100.00%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$96,319	
6	1996 ERCs		106	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs		11	Sch. 12 (w)
8	Total ERCs		117	
9	Net Plant Per ERC		$824	
10	Less: Utility Investment	10.00%	($82)	
11	Proposed Plant Capacity Fee Per ERC		$741	
12	Proposed Plant Capacity Fee Per Gallon (118 Gallons Per ERC)		$8.28	
	Calculation of Gallons Per ERC			
13	Total Consumption in Gallons		4,592,776	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's		106	Sch. 10 (w)
15	Consumption Per ERC		43,158	
16	Divide by 385 Days		365	
17	Gallons Per Day Per ERC		118	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER
- Based on Used and Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (a) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 4 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges		(2) Amount	(3) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Mains		$1,991	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains		($493)	Sch. 7 (w)
3	Net Plant In Service - Mains		$1,498	
4	Used & Useful %		85.6%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$1,283	
6	1996 ERCs		106	Sch. 10 (w)
7	Net Plant Per ERC - Mains		$12	
8	Less: Utility Investment	27.00%	($3)	
9	Proposed Main Extension Fee Per ERC		$9	
10	Proposed Main Extension Fee Per Foot (41 feet per lot)		$0.21	
	Calculation of Feet Per Lot			
11	A. Installed Footage of Distribution Mains		4,400	Annual Report
12	B. Number of Lots		106	Sch. 11 (w)
13	C. Feet per Lot (A/B)		41	

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

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

Explanation: Rule 25-30.565 (4) (t) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 1 of 2
Preparer: Bliss

Line No.	Descriptions		Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	METER INSTALLATIONS:								
1	1. Direct Labor (2 Persons x 1.5 Hours)		3	$45.18	$45.18	$45.18	$45.18	$45.18	At Cost
2	2. Materials	a. Meter Box (Standard)	1	$9.59	$9.59	$9.59	$18.55	$18.55	At Cost
3		b. Meter	1	$24.91	$40.81	$68.37	$190.80	$256.52	At Cost
4		c. Couplings (Brass)	2	$3.66	$3.66	$5.09	$20.67	$24.38	At Cost
5		d. Washers	2	$0.10	$0.10	$0.13	$0.27	$0.42	At Cost
6	3. A & G Overhead Rate (18.78%) *			$6.41	$9.08	$13.94	$38.60	$50.26	At Cost
7		Total		$89.85	$108.42	$142.30	$314.07	$395.31	At Cost
8		Proposed		$90.00	$110.00	$140.00	$300.00	$385.00	At Cost
	DOUBLE SERVICE INSTALLATIONS:								
9	1. Direct Labor (2 persons x 4 hours)		8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
10	2. Materials	a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
11		b. Corporation Stop	1	$10.80	$10.80	$16.70	$44.52	$65.72	At Cost
12		c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$18.30	$33.30	At Cost
13		d. Curb Stop / Comp. ada	2	$25.44	$25.44	$35.94	$89.78	$127.20	At Cost
14		e. U-Branch (Double Serv	1	$13.89	$13.89	$13.89	$13.89	$13.89	At Cost
15	3. A & G Overhead Rate (18.76%)			$13.05	$13.05	$16.39	$31.63	$43.97	At Cost
16		Total		$211.42	$211.42	$234.66	$340.86	$426.82	At Cost
17		Proposed (Each)		$106.00	$106.00	$117.00	$170.00	$213.00	At Cost
	SINGLE SERVICE INSTALLATION:								
18	1. Direct Labor (2 persons x 4 hours)		8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
19	2. Materials	a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
20		b. Corporation Stop	1	$10.80	$10.80	$16.70	$44.52	$65.72	At Cost
21		c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$18.30	$33.30	At Cost
22		d. Curb Stop / Comp. ada	1	$12.72	$12.72	$12.72	$12.72	$12.72	At Cost
23	3. A & G Overhead Rate (18.76%)			$8.59	$8.59	$10.17	$16.39	$22.46	At Cost
24		Total		$180.35	$180.35	$191.33	$234.67	$276.94	At Cost
25		Proposed (Each)		$180.00	$180.00	$191.00	$235.00	$277.00	At Cost
26		Avg. for Single &		$143.00	$143.00	$164.00	$202.50	$245.00	

A &G Overhead is only applied to the purchese of materials.
Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 650

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

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

Explanation: Rule 25-30.565 (4) (t) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 2 of 2
Preparer: Bliss

Line No.	Descriptions	Unit		5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	UNIT PRICES:								
1	Direct Labor	Hour	15.06						
	Material for Meters								
2	1. Meter	Each		24.91	40.81	68.37	190.80	256.52	At Cost
3	2. Meter Box (Standard)	Each		9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair		3.66	3.66	5.09	20.87	24.38	At Cost
5	4. Washers (Rubber)	Each		0.10	0.10	0.13	0.27	0.42	At Cost
	Material for New Service								
6	1. Tapping Saddle (Cost for 6")		22.26	22.26	22.26	22.26	22.26	22.26	At Cost
7	2. Corp Stop w/ Comp adaptor	Each		10.60	10.60	16.70	44.52	65.72	At Cost
8	3. Poly tubing (Hymol)	Foot		0.19	0.19	0.30	0.61	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each		12.72	12.72	17.97	44.89	63.60	At Cost
10	5. U-Branch (for Double Service)	Each		13.89	13.89	13.89	13.89	13.89	At Cost

Notes:
1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12. ($7.48 + $15.00)/2
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of meterials include applicable state sales tax of 6.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
Schedule No. 6 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	175	175				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	60	60				
5	SOURCE OF SUPPLY & PUMPING						
6	303.2 Land & Land Rights	20	20				
7	304.2 Structures & Improvements	2,513	2,513				
8	305.2 Collecting & Impounding reservoirs	3	3				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	900	900				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	713	713				
13	310.2 Power Generation Equipment	8	8				
14	311.2 Pumping Equipment	12,106	12,106				
15	339.2 Other Plant & Miscellaneous	-9	-9				
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	6,001	6,001				
18	304.3 Structures & Improvements	5,076	5,076				
19	320.3 Water Treatment Equipment	17,889	17,889				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	36,100	36,100				
22	TRANSMISSION & DISTRIBUTION						
23	303.4 Land & Land Rights	1	1				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	48,245	46,245				
26	331.4 Transmission & Distribution	1,931		1,931			
27	333.4 Services	4,379				4,379	
28	334.4 Meters & Meter Installation	6,424			6,424		
29	335.4 Hydrants	59		59			
30	339.4 Other Plant & Miscellaneous	2,074	2,074				
31	GENERAL PLANT						
32	303.5 Land & Land Rights	283					
33	304.5 Structures & Improvements	2,863					
34	340.5 Office Furniture & Equipment	1,762					
35	340.51 Computer Equipment	4,743					
36	341.5 Transportation Equipment	2,736					
37	342.5 Stores Equipment	26					
38	343.5 Tools, Shop & Garage Equipment	993					
39	344.5 Laboratory Equipment	901					
40	345.5 Power Operated Equipment	1,137					
41	346.5 Communication Equipment	516					
42	347.5 Miscelleneous Equipment	232					
43	348.5 Other Tangible Plant	437					
44	Subtotal	161,338	131,875	1,991	6,424	4,379	
45	Future Costs / CWIP	0	0	0	0	0	
46	Total	161,338	131,875	1,991	6,424	4,379	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 6 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	286		286			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	286	0	286	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	286	0	286	0	0	
47	Total Net Plant	161,338	131,675	1,991	8,424	4,379	
48	Used & Useful Percentage	100%	100%	86%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
Schedule No. 7 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	39	39				Book 1, A-9
4	339.1 Other Plant & Miscellaneous	19	19				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	803	803				
8	305.2 Collecting & Impounding reservoirs	-1	-1				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	130	130				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	63	63				
13	310.2 Power Generation Equipment	3	3				
14	311.2 Pumping Equipment	6,922	6,922				
15	339.2 Other Plant & Miscellaneous	-3	-3				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	1,476	1,476				
19	320.3 Water Treatment Equipment	2,317	2,317				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	20,664	20,664				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	2,809	2,809				
26	331.4 Transmission & Distribution	485		485			
27	333.4 Services	1,137				1,137	
28	334.4 Meters & Meter Installation	2,012			2,012		
29	335.4 Hydrants	8		8			
30	339.4 Other Plant & Miscellaneous	115	115				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	679					
34	340.5 Office Furniture & Equipment	881					
35	340.51 Computer Equipment	2,323					
36	341.5 Transportation Equipment	2,195					
37	342.5 Stores Equipment	9					
38	343.5 Tools, Shop & Garage Equipment	534					
39	344.5 Laboratory Equipment	161					
40	345.5 Power Operated Equipment	960					
41	346.5 Communication Equipment	267					
42	347.5 Miscellaneous Equipment	66					
43	348.5 Other Tangible Plant	309					
44	Total	47,582	35,556	493	2,012	1,137	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 8 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	4	4				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	2	2				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	76	76				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	30	30				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	20	20				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	605	605				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	154	154				
19	320.3 Water Treatment Equipment	814	814				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	1,444	1,444				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	1,303	1,303				
26	331.4 Transmission & Distribution	45		45			
27	333.4 Services	109				109	
28	334.4 Meters & Meter Installation	321			321		
29	335.4 Hydrants	1		1			
30	339.4 Other Plant & Miscellaneous	83	83				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	72					
34	340.5 Office Furniture & Equipment	119					
35	340.51 Computer Equipment	791					
36	341.5 Transportation Equipment	456					
37	342.5 Stores Equipment	1					
38	343.5 Tools, Shop & Garage Equipment	62					
39	344.5 Laboratory Equipment	60					
40	345.5 Power Operated Equipment	95					
41	346.5 Communication Equipment	52					
42	347.5 Miscellaneous Equipment	15					
43	348.5 Other Tangible Plant	44					
44	Total Depreciation Expense	6,778	4,535	46	321	109	
45	1996 Average Depreciable Plant less Land	155,033	125,853	1,991	8,424	4,379	
46	Composite Depreciation Rate	4.37%	3.60%	2.31%	5.00%	2.49%	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 8 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	9		9			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	9	0	9	0	0	
46	CIAC Amortization Expense	725	5	382	316	22	
47	Non Used & Useful Percentage	0%	0%	14%	0%	0%	
48	Non Used & Useful Amortization Expense	1	0	55	0	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC
Schedule No. 9 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average CIAC	(3) 1996 CIAC Acc. Amort.	(4) Supporting Schedules
1	Plant Capacity Fees	143	3	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	12,045	3,962	
3	Meter Installation Fees	6,322	1,637	
4	Contributed Lines	0	0	
5	Cont. Prpty Other than Lines	0	0	
6	Service Installation Fees	900	19	
7	TOTAL WATER CIAC	19,410	5,621	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

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

Explanation: Rule 25-30.585 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
Schedule No. 10 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Meter Size	(2) 1996 Average No. of Customers	(3) Demand Factor	(4) Meter Equivalents (ERC)	(5) Supporting Schedules
	Residential:				
1	5/8" x 3/4"	106	1.0	106	MFR Vol. 5, 1996
2	3/4"	0	1.5	0	Sch. E-13
3	1"	0	2.5	0	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	106		106	
	General/Multi-Family/ & Wholesale:				
12	5/8" x 3/4"	0	1.0	0	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	0	5.0	0	
16	2"	0	8.0	0	
17	3"	0	16.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	6"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	0		0	
23	**Total Number of ERCs**	106		106	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER

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

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC
Schedule No. 11 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
	Water Treatment Plant:		
1	1996 ERCs	106	Sch. 10 (w)
2	Margin Reserve Factor	1.099	Note: (a)
3	Current ERCs Plus Margin Reserve	117	
4	Used & Useful Percentage	100.00%	Sch. 6 (w). p 2
5	Plant Capacity in ERCs	117	
6	Future ERCs	0	
7	Projected Average Annual Growth in ERCs	4	Sch. 12 (w)
8	Number of Years to Design Capacity	0.00	
	Distribution Mains:		
9	1996 ERCs	106	Sch. 10 (w)
10	Margin Reserve Factor	1.033	Note: (a)
11	Current ERC's with Margin Reserve	110	
12	Permitted No. of Lots/ERC's @ 12/31/96	137	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	137	
15	Future ERCs	27	
16	Projected Average Annual Growth in ERCs	4	Sch. 12 (w)
17	Number of Years to Design Capacity	7.74	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

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

Explanation: Rule 25-30.565 (4) (r) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC
Schedule No. 12 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) YEAR	(2) # New ERC's	(3) Total ERC's	(4) Supporting Schedules
1	1996		106	Vol 6, Book 1
2	1997	4	110	Sch F-8
3	1998	4	113	
4	1999	4	117	
5	2000	4	120	
6	2001	4	124	
7	2002	4	127	
8	2003	4	131	
9	2004	4	134	
10	2005	4	138	

SCHEDULE OF DEVELOPER AGREEMENTS

Company: SSU / Putnam / Palm Port Docket No.: 950495 Test Year Ended: 12/31/96 Historical [ ] Projected [X]	Explanation: Rule 25-30.565 (4) (j) Provide a list of outstanding developer agreements.	FPSC Schedule No. 13 (w) Page 1 of 1 Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

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

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC
Schedule No. 14 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	None - The company can not predict when property would be contributed under the
2	developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
3	

COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION OF TREATMENT FACILITIES

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

Explanation: Rule 25-30.565 (4) (n) Copies of approvals or permits for construction and operation of treatment facilities

FPSC
Schedule No. 15 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Copies of approvals and permits for construction and
2	operation of treatment facilities were provided in
3	the Additional Engineering Information.

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: SSU / Putnam / Palm Port Docket No.: 950495 Test Year Ended: 12/31/96 Historical [ ] Projected [X]	Explanation: Rule 25-30.565 (4) (o) A detailed statement by a registered professional engineer showing the cost, by Uniform System of Accounting account numbers, and capacity of proposed plant expension	FPSC Schedule No. 16 (w) Page 1 of 1 Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant
2	expansions.

SCHEDULE OF MANDATED PLANT UPGRADES

Company: SSU / Putnam / Palm Port Docket No.: 950495 Test Year Ended: 12/31/96 Historical [ ] Projected [X]	Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.	FPSC Schedule No. 17 (w) Page 1 of 1 Preparer: Bliss

Line No.	(1) Description
1	SSU does not foresee the imposition of mandated upgrades resulting from
2	the developer agreement identified in Volume VIII, Book 1

STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN EXTENSION POLICY

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

Explanation: Rule 25-30.565 (4) (u) A statement of the existing and proposed on-site and off-site main installation charges or policy

FPSC
Schedule No. 18 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

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

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 19
Page 1 of 1
Preparer: C. Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains
1	Please refer to D-Schedules in the minimum filing requirements.
2	Future expansions will be financed through a combination of
3	debt and equity, as appropriate.
4	

SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER
FPSC CONVENTIONAL TREATMENT

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

FPSC
Schedule No. 1 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A	$46.52	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	$0.33	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - All Customers	Actual Cost less 20%	$43.02	Sch. 4 (w)
4	Per Foot Equivalent	N/A	$1.65	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	$75.00	$90.00	Sch. 5 (w)
6	Per Connection - 1"	$100.00	$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	$175.00	$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
10	Per Connection - 5/8 " x 3/4"	$150.00	$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	**(5) Inspection Fee:**	N/A	N/A	
16	**Total Minimum Charges - (5/8" meter)**	$225.00	$322.54	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

FPSC
Schedule No. 2 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	$62,621	$118,989	$53,927	$11,080	$266,616	Sch. 8 (w) p 1
2	Land	$23,669				$23,669	Sch. 8 (w) p 1
3	Depreciable Assets	$58,952	$118,989	$53,927	$11,080	$242,947	
4	Accumulated Depreciation to Date	$19,703	$47,374	$21,393	$683	$89,152	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	$19,703	$47,374	$21,393	$683	$89,152	
6	Net Plant at Design Capacity	$62,918	$71,615	$32,534	$10,397	$177,464	
7	Transmission & Distribution / Collection Lines		$118,989			$118,989	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			44.63%	
9	CIAC to Date	$0	$148,142	$556	$150	$148,848	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	$0	$66,535	$75	$2	$66,812	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	$0	$66,535	$75	$2	$66,812	
12	Future Customers (ERC) to be Connected	0	0	0	0	0	Sch. 11 (w)
13	Composite Depreciation Rate	3.80%	2.33%			2.93%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	$75.00	$150.00	$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	46.34%	
16	Requested Service Availability Charge Per ERC	$46.52	$43.02	$90.00	$143.00	$322.54	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.00%	113.95%	N/A	N/A	46.34%	
18	Minimum Service Availability Charge Per ERC					$0.00	
19	Level of CIAC at Design Capacity					44.63%	
20	Maximum Service Availability Charge Per ERC					$0.00	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	1,221	1,213	1,215	1,215	1,216	Sch. 11 (w)
23	Current No. of Customers	1,221	1,217	1,215	1,215	1,215	Sch. 11 (w)
24	Annual Growth	2	2	N/A	N/A	2	Sch. 11 (w)
25	Calculation of Z	0	0	N/A	N/A	0	
26	Number of Years to Design Capacity	0.00	0.00	N/A	N/A	0.00	Sch. 11 (w)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER
- Based on Used & Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (s) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 3 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees		(2) Amount	(4) Supporting Schedules
	1996 Averege Balance:			
1	Gross Book Value - Plant (Excluding General Plant)		$82,621	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant		($19,703)	Sch. 7 (w)
3	Net Plant In Service		$62,918	
4	Used & Useful %		100.00%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$62,918	
6	1996 ERCs		1,215	Sch. 10 (w)
7	3 Yeer Margin Reserve additional ERCs		2	Sch. 12 (w)
8	Total ERCs		1,217	
9	Net Plant Per ERC		$52	
10	Less: Utility Investment	10.00%	($5)	
11	Proposed Plant Capacity Fee Per ERC		$47	
12	Proposed Plant Capacity Fee Per Gallon (139 Gallons Per ERC)		$0.33	
	Calculation of Gallons Per ERC			
13	Total Consumption in Gallons		61,445,523	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's		1,215	Sch. 10 (w)
15	Consumption Per ERC		50,559	
16	Divide by 365 Days		365	
17	Gallons Per Day Per ERC		139	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER
- Based on Used and Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (a) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 4 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges		(2) Amount	(3) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Mains		$118,989	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains		($47,374)	Sch. 7 (w)
3	Net Plant in Service - Mains		$71,615	
4	Used & Useful %		100.0%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$71,615	
6	1996 ERCs		1,215	Sch. 10 (w)
7	Net Plant Per ERC - Mains		$59	
8	Less: Utility Investment	27.00%	($16)	
9	Proposed Main Extension Fee Per ERC		$43	
10	Proposed Main Extension Fee Per Foot (26 feet per lot)		$1.65	
	Calculation of Feet Per Lot			
11	A. Installed Footage of Distribution Mains		32,100	Annual Report
12	B. Number of Lots		1,215	Sch. 11 (w)
13	C. Feet per Lot (A/B)		26	

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

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

Explanation: Rule 25-30.565 (4) (t) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 1 of 2
Preparer: Bliss

Line No.	Descriptions		Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	METER INSTALLATIONS:								
1	1. Direct Labor (2 Persons x 1.5 Hours)		3	$45.18	$45.18	$45.18	$45.16	$45.18	At Cost
2	2. Materials	a. Meter Box (Standard)	1	$9.59	$9.59	$9.59	$18.55	$16.55	At Cost
3		b. Meter	1	$24.91	$40.81	$88.37	$190.80	$256.52	At Cost
4		c. Couplings (Brass)	2	$3.66	$3.66	$5.09	$20.67	$24.38	At Cost
5		d. Washers	2	$0.10	$0.10	$0.13	$0.27	$0.42	At Cost
6	3. A & G Overhead Rate (18.76%) *			$8.41	$9.08	$13.94	$38.80	$50.26	At Cost
7		Total		$89.85	$108.42	$142.30	$314.07	$395.31	At Cost
8		Proposed		$90.00	$110.00	$140.00	$300.00	$385.00	At Cost
	DOUBLE SERVICE INSTALLATIONS:								
9	1. Direct Labor (2 persons x 4 hours)		8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
10	2. Materials	a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
11		b. Corporation Stop	1	$10.60	$10.60	$16.70	$44.52	$65.72	At Cost
12		c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$16.30	$33.30	At Cost
13		d. Curb Stop / Comp. ada	2	$25.44	$25.44	$35.94	$89.78	$127.20	At Cost
14		e. U-Branch (Double Serv	1	$13.89	$13.89	$13.89	$13.89	$13.89	At Cost
15	3. A & G Overhead Rate (18.76%)			$13.05	$13.05	$18.39	$31.63	$43.97	At Cost
16		Total		$211.42	$211.42	$234.66	$340.86	$426.82	At Cost
17		Proposed (Each)		$106.00	$106.00	$117.00	$170.00	$213.00	At Cost
	SINGLE SERVICE INSTALLATION:								
18	1. Direct Labor (2 persons x 4 hours)		6	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
19	2. Materials	a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
20		b. Corporation Stop	1	$10.60	$10.60	$16.70	$44.52	$65.72	At Cost
21		c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$16.30	$33.30	At Cost
22		d. Curb Stop / Comp. ada	1	$12.72	$12.72	$12.72	$12.72	$12.72	At Cost
23	3. A & G Overhead Rate (18.76%)			$8.59	$8.59	$10.17	$16.39	$22.46	At Cost
24		Total		$180.35	$180.35	$191.33	$234.67	$276.94	At Cost
25		Proposed (Each)		$180.00	$180.00	$191.00	$235.00	$277.00	At Cost
26		Avg. for Single &		$143.00	$143.00	$154.00	$202.50	$245.00	

A &G Overhead is only applied to the purchase of materials.
Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 650

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

Company: SSU / Pasco / Palm Terrace
Docket No.: 850495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (t) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 2 of 2
Preparer: Bliss

Line No.	Descriptions	Unit		5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	UNIT PRICES:								
1	Direct Labor	Hour	15.06						
	Material for Meters								
2	1. Mater	Each		24.91	40.81	68.37	190.80	256.52	At Cost
3	2. Meter Box (Standard)	Each		9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair		3.68	3.66	5.09	20.87	24.38	At Cost
5	4. Washers (Rubber)	Each		0.10	0.10	0.13	0.27	0.42	At Cost
	Material for New Service								
6	1. Tapping Saddle (Cost for 6")		22.28	22.28	22.26	22.26	22.26	22.26	At Cost
7	2. Corp Stop w/ Comp adaptor	Each		10.80	10.60	16.70	44.52	85.72	At Cost
8	3. Poly tubing (Hymol)	Foot		0.19	0.19	0.30	0.61	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each		12.72	12.72	17.97	44.89	63.60	At Cost
10	5. U-Branch (for Double Service)	Each		13.89	13.89	13.89	13.89	13.89	At Cost

Notes:
1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12. ($7.48 + $15.00)/2
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 6.00%

SCHEOULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (a) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
Schedule No. 8 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	552	552				MFR Vol. 3,
3	302.1 Frenchises	3,506	3,506				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	823	823				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	20,828	20,828				
7	304.2 Structures & Improvements	5,141	5,141				
8	305.2 Collecting & Impounding reservoirs	83	83				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	9,522	9,522				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	214	214				
13	310.2 Power Generation Equipment	92	92				
14	311.2 Pumping Equipment	18,386	18,386				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	386	386				
18	304.3 Structures & Improvements	2,920	2,920				
19	320.3 Water Treatment Equipment	5,406	5,406				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	2,841	2,841				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	15	15				
24	304.4 Structures & Improvements	5	5				
25	330.4 Distribution Reservoirs	10,108	10,108				
26	331.4 Transmission & Distribution	118,265		118,265			
27	333.4 Services	11,060				11,060	
28	334.4 Meters & Meter Installation	53,927			53,927		
29	335.4 Hydrants	724		724			
30	339.4 Other Plant & Miscellaneous	2,010	2,010				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	3,388					
33	304.5 Structures & Improvements	34,539					
34	340.5 Office Furniture & Equipment	21,345					
35	340.51 Computer Equipment	56,819					
36	341.5 Transportation Equipment	32,779					
37	342.5 Stores Equipment	308					
38	343.5 Tools, Shop & Garage Equipment	11,897					
39	344.5 Laboratory Equipment	10,789					
40	345.5 Power Operated Equipment	13,826					
41	346.5 Communication Equipment	8,182					
42	347.5 Miscellaneous Equipment	2,780					
43	348.5 Other Tangible Plant	5,232					
44	Subtotal	466,300	82,621	118,989	53,927	11,060	
45	Future Costs / CWIP	0	0	0	0	0	
46	Total	466,300	82,621	118,989	53,927	11,060	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 8 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	348.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	0	0	0	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	0	0	0	0	0	
47	Total Net Plant	466,300	82,621	118,989	53,927	11,080	
48	Used & Useful Percentage	100%	100%	100%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
Schedule No. 7 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	63	63				MFR Vol. 3,
3	302.1 Franchises	687	687				Book 1, A-9
4	339.1 Other Plant & Miscellaneous	161	161				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	3,276	3,276				
8	305.2 Collecting & Impounding reservoirs	16	16				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	2,071	2,071				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	44	44				
13	310.2 Power Generation Equipment	25	25				
14	311.2 Pumping Equipment	9,691	9,691				
15	339.2 Other Plant & Miscellaneous	-13	-13				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	364	364				
19	320.3 Water Treatment Equipment	2,572	2,572				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	57	57				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	604	604				
26	331.4 Transmission & Distribution	47,271		47,271			
27	333.4 Services	683				683	
28	334.4 Meters & Meter Installation	21,393			21,393		
29	335.4 Hydrants	103		103			
30	339.4 Other Plant & Miscellaneous	86	86				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	8,135					
34	340.5 Office Furniture & Equipment	10,550					
35	340.51 Computer Equipment	27,831					
36	341.5 Transportation Equipment	26,297					
37	342.5 Stores Equipment	113					
38	343.5 Tools, Shop & Garage Equipment	6,392					
39	344.5 Laboratory Equipment	1,925					
40	345.5 Power Operated Equipment	11,503					
41	346.5 Communication Equipment	3,200					
42	347.5 Miscellaneous Equipment	792					
43	346.5 Other Tangible Plant	3,899					
44	Total	189,588	19,703	47,374	21,393	683	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. B (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	14	14				MFR Vol. 3,
3	302.1 Franchises	88	88				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	25	25				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	156	156				
8	305.2 Collecting & Impounding reservoirs	2	2				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	317	317				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	6	6				
13	310.2 Power Generation Equipment	5	5				
14	311.2 Pumping Equipment	918	918				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	88	88				
19	320.3 Water Treatment Equipment	246	246				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	114	114				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	273	273				
26	331.4 Transmission & Distribution	2,756		2,756			
27	333.4 Services	277				277	
28	334.4 Meters & Meter Installation	2,696			2,696		
29	335.4 Hydrants	16		16			
30	339.4 Other Plant & Miscellaneous	80	80				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	863					
34	340.5 Office Furniture & Equipment	1,424					
35	340.51 Computer Equipment	9,472					
36	341.5 Transportation Equipment	5,464					
37	342.5 Stores Equipment	17					
38	343.5 Tools, Shop & Garage Equipment	744					
39	344.5 Laboratory Equipment	720					
40	345.5 Power Operated Equipment	1,135					
41	346.5 Communication Equipment	616					
42	347.5 Miscellaneous Equipment	185					
43	348.5 Other Tangible Plant	523					
44	Total Depreciation Expense	29,242	2,332	2,772	2,696	277	
45	1996 Average Depreciable Plant less Land	441,881	61,390	118,989	53,927	11,080	
46	Composite Depreciation Rate	6.62%	3.80%	2.33%	5.00%	2.50%	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 8 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Servics Installation	(7) Supporting Schedules
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	SOURCE OF SUPPLY & PUMPING						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	306.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	TRANSMISSION & DISTRIBUTION						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Mater Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	GENERAL PLANT						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	0	0	0	0	0	
46	CIAC Amortization Expense	4,100	2,006	2,062	28	4	
47	Non Used & Useful Percentage	0%	0%	0%	0%	0%	
48	Non Used & Useful Amortization Expense	0	0	0	0	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-eid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC
Schedule No. 9 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average CIAC	(3) 1996 CIAC Acc. Amort.	(4) Supporting Schedules
1	Plant Capacity Fees	0	0	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	150	2	
3	Meter Installation Fees	556	75	
4	Contributed Lines	87,193	41,661	
5	Cont. Prpty Other than Lines	60,799	24,872	
6	Service Installation Fees	150	2	
7	TOTAL WATER CIAC	148,848	66,612	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
Schedule No. 10 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Meter Size	(2) 1996 Average No. of Customers	(3) Demand Factor	(4) Meter Equivalents (ERC)	(5) Supporting Schedules
	Residential:				
1	5/8" x 3/4"	1,188	1.0	1,188	MFR Vol. 5, 1996
2	3/4"	0	1.5	0	Sch. E-13
3	1"	0	2.5	0	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	1,188		1,188	
	General/Multi-Family/ & Wholesale:				
12	5/8" x 3/4"	3	1.0	3	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	0	5.0	0	
16	2"	1	8.0	8	
17	3"	1	16.0	16	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	5		27	
23	**Total Number of ERCs**	1,193		1,215	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER

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

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC
Schedule No. 11 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
	Water Treatment Plant:		
1	1996 ERCs	1,215	Sch. 10 (w)
2	Margin Reserve Factor	1.005	Note: (a)
3	Current ERCs Plus Margin Reserve	1,221	
4	Used & Useful Percentage	100.00%	Sch. 6 (w), p 2
5	Plant Capacity in ERCs	1,221	
6	Future ERCs	0	
7	Projected Average Annual Growth in ERCs	2	Sch. 12 (w)
8	Number of Years to Design Capacity	0.00	
	Distribution Mains:		
9	1996 ERCs	1,215	Sch. 10 (w)
10	Margin Reserve Factor	1.002	Note: (a)
11	Current ERC's with Margin Reserve	1,217	
12	Permitted No. of Lots/ERC's @ 12/31/96	1,213	MFR Vol 8, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	1,213	
15	Future ERCs	0	
16	Projected Average Annual Growth in ERCs	2	Sch. 12 (w)
17	Number of Years to Design Capacity	0.00	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 8, Book 1, Schedules F-8.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

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

Explanation: Rule 25-30.565 (4) (r) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC
Schedule No. 12 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) YEAR	(2) # New ERC's	(3) Total ERC's	(4) Supporting Schedules
1	1996		1,215	Vol 6, Book 1
2	1997	2	1,217	Sch F-8

SCHEDULE OF DEVELOPER AGREEMENTS

Company: SSU / Pasco / Palm Terrace Docket No.: 950495 Test Year Ended: 12/31/96 Historical [ ] Projected [X]	Explanation: Rule 25-30.565 (4) (j) Provide a list of outstanding developer agreements.	FPSC Schedule No. 13 (w) Page 1 of 1 Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: SSU / Pasco / Palm Terrace Docket No.: 950495 Test Year Ended: 12/31/96 Historical [ ] Projected [X]	Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimete of value and desc. of the property.	FPSC Schedule No. 14 (w) Page 1 of 1 Preparer: Bliss

Line No.	(1) Description
1	None - The company can not predict when property would be contributed under the
2	developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
3	

COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION OF TREATMENT FACILITIES

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

Explanation: Rule 25-30.565 (4) (n) Copies of approvals or permits for construction and operation of treatment facilities

FPSC
Schedule No. 15 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Copies of approvals and permits for construction and
2	operation of treatment facilities were provided in
3	the Additional Engineering Information.

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: SSU / Pasco / Palm Terrace Docket No.: 950495 Test Year Ended: 12/31/96 Historical [ ] Projected [X]	Explanation: Rule 25-30.565 (4) (o) A detailed statement by a registered professional engineer showing the cost, by Uniform System of Accounting account numbers, and capacity of proposed plant expansion	FPSC Schedule No. 16 (w) Page 1 of 1 Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant
2	expansions.

SCHEDULE OF MANDATED PLANT UPGRADES

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

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC
Schedule No. 17 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	SSU does not foresee the imposition of mandated upgrades resulting from
2	the developer agreement identified in Volume VIII, Book 1

STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN EXTENSION POLICY

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

Explanation: Rule 25-30.565 (4) (u) A statement of the existing and proposed on-site and off-site main installation charges or policy

FPSC
Schedule No. 18 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

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

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 19
Page 1 of 1
Preparer: C. Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains
1	Please refer to D-Schedules in the minimum filing requirements.
2	Future expansions will be financed through a combination of
3	debt and equity, as appropiate.
4	

SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER
FPSC CONVENTIONAL TREATMENT

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

FPSC
Schedule No. 1 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A	$219.16	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	$1.00	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - All Customers	N/A	$2,867.85	Sch. 4 (w)
4	Per Foot Equivalent	N/A	$20.93	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	ACTUAL COST	$80.00	Sch. 5 (w)
6	Per Connection - 1"	N/A	$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	N/A	$140.00	Sch. 5 (w)
8	Per Connection - 2"	N/A	$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
10	Per Connection - 5/8 " x 3/4"	ACTUAL COST	$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	**(5) Inspection Fee:**	N/A	N/A	
16	**Total Minimum Charges - (5/8" meter)**	$0.00	$3,320.00	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

FPSC
Schedule No. 2 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	$68,459	$885,846	$43,294	$134,337	$1,131,936	Sch. 6 (w) p 1
2	Land	$6,963				$6,963	Sch. 6 (w) p 1
3	Depreciable Assets	$61,495	$885,846	$43,294	$134,337	$1,124,972	
4	Accumulated Depreciation to Date	$9,287	($37,365)	$9,781	$15,710	($2,587)	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	$9,287	($37,365)	$9,781	$15,710	($2,587)	
6	Net Plant at Design Capacity	$59,172	$923,210	$33,513	$118,627	$1,134,523	
7	Transmission & Distribution / Collection Lines		$885,846			$885,846	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			78.26%	
9	CIAC to Date	$0	$4,050	$6,589	$0	$12,619	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	$0	$1,093	$905	$0	$1,998	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	$0	$1,093	$905	$0	$1,998	
12	Future Customers (ERC) to be Connected	0	0	0	0	0	Sch. 11 (w)
13	Composite Depreciation Rate	2.77%	2.33%			2.38%	Sch. 6 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	CTUAL COST	CTUAL COST	$0.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	0.94%	
16	Requested Service Availability Charge Per ERC	$219.16	$2,867.85	$90.00	$143.00	$3,320.00	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.00%	0.32%	N/A	N/A	0.94%	
18	Minimum Service Availability Charge Per ERC					$0.00	
19	Level of CIAC at Design Capacity					78.26%	
20	Maximum Service Availability Charge Per ERC					$0.00	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	257	210	235	235	213	Sch. 11 (w)
23	Current No. of Customers	257	243	235	235	235	Sch. 11 (w)
24	Annual Growth	8	8	N/A	N/A	8	Sch. 11 (w)
25	Calculation of Z	0	0	N/A	N/A	0	
26	Number of Years to Design Capacity	0.00	0.00	N/A	N/A	0.00	Sch. 11 (w)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER
- Based on Used & Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (s) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 3 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees		(2) Amount	(4) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Plant (Excluding General Plant)		$68,459	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant		($9,287)	Sch. 7 (w)
3	Net Plant In Service		$59,172	
4	Used & Useful %		100.00%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$59,172	
6	1996 ERCs		235	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs		8	Sch. 12 (w)
8	Total ERCs		243	
9	Net Plant Per ERC		$244	
10	Less: Utility Investment	10.00%	($24)	
11	Proposed Plant Capacity Fee Per ERC		$219	
12	Proposed Plant Capacity Fee Per Gallon (220 Gallons Per ERC)		$1.00	
	Calculation of Gallons Per ERC			
13	Total Consumption in Gallons		18,900,067	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's		235	Sch. 10 (w)
15	Consumption Per ERC		80,426	
16	Divide by 365 Days		365	
17	Gallons Per Day Per ERC		220	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER
- Based on Used and Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (a) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 4 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges		(2) Amount	(3) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Mains		$885,846	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains		$37,365	Sch. 7 (w)
3	Net Plant In Service - Mains		$823,210	
4	Used & Useful %		100.0%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$823,210	
6	1996 ERCs		235	Sch. 10 (w)
7	Net Plant Per ERC - Mains		$3,929	
8	Less: Utility Investment	27.00%	($1,061)	
9	Proposed Main Extension Fee Per ERC		$2,868	
10	Proposed Main Extension Fee Per Foot (137 feet per lot)		$20.93	
	Calculation of Feet Per Lot			
11	A. Installed Footage of Distribution Mains		32,100	Annual Report
12	B. Number of Lots		235	Sch. 11 (w)
13	C. Feet per Lot (A/B)		137	

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495
Test Year En Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (t) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 1 of 2
Preparer: Bliss

Line No.	Descriptions		Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	METER INSTALLATIONS:								
1	1. Direct Labor (2 Persons x 1.5 Hours)		3	$45.18	$45.18	$45.18	$45.18	$45.18	At Cost
2	2. Materials	a. Meter Box (Standard)	1	$9.59	$9.59	$9.59	$18.55	$18.55	At Cost
3		b. Meter	1	$24.91	$40.81	$68.37	$180.80	$256.52	At Cost
4		c. Couplings (Brass)	2	$3.66	$3.66	$5.09	$20.67	$24.38	At Cost
5		d. Washers	2	$0.10	$0.10	$0.13	$0.27	$0.42	At Cost
6	3. A & G Overhead Rate (16.76%) *			$6.41	$9.08	$13.94	$38.60	$50.26	At Cost
7		Total		$89.85	$108.42	$142.30	$314.07	$395.31	At Cost
8		**Proposed**		**$90.00**	**$110.00**	**$140.00**	**$300.00**	**$385.00**	**At Cost**
	DOUBLE SERVICE INSTALLATIONS:								
9	1. Direct Labor (2 persons x 4 hours)		8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
10	2. Materials	a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
11		b. Corporation Stop	1	$10.60	$10.60	$16.70	$44.52	$65.72	At Cost
12		c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$16.30	$33.30	At Cost
13		d. Curb Stop / Comp. ada	2	$25.44	$25.44	$35.94	$89.78	$127.20	At Cost
14		e. U-Branch (Double Serv	1	$13.89	$13.89	$13.89	$13.89	$13.89	At Cost
15	3. A & G Overhead Rate (16.76%)			$13.05	$13.05	$18.39	$31.63	$43.97	At Cost
16		Total		$211.42	$211.42	$234.86	$340.86	$426.62	At Cost
17		**Proposed (Each)**		**$106.00**	**$106.00**	**$117.00**	**$170.00**	**$213.00**	At Cost
	SINGLE SERVICE INSTALLATION:								
18	1. Direct Labor (2 persons x 4 hours)		8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
19	2. Materials	a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
20		b. Corporation Stop	1	$10.60	$10.60	$16.70	$44.52	$65.72	At Cost
21		c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$16.30	$33.30	At Cost
22		d. Curb Stop / Comp. ada	1	$12.72	$12.72	$12.72	$12.72	$12.72	At Cost
23	3. A & G Overhead Rate (16.76%)			$8.59	$8.59	$10.17	$16.39	$22.46	At Cost
24		Total		$180.35	$180.35	$191.33	$234.67	$276.94	At Cost
25		**Proposed (Each)**		**$180.00**	**$180.00**	**$191.00**	**$235.00**	**$277.00**	At Cost
26		**Avg. for Single &**		**$143.00**	**$143.00**	**$154.00**	**$202.50**	**$245.00**	

A &G Overhead is only applied to the purchase of meterials.
Transportation O & M expenses for trucks & heavy equipment are booked seperately to Account 650

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

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

Explanation: Rule 25-30.565 (4) (l) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 2 of 2
Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	UNIT PRICES:							
1	Direct Labor	Hour	15.06					
	Material for Meters							
2	1. Meter	Each		24.91	40.91	68.37	190.80	256.52	At Cost
3	2. Meter Box (Standard)	Each		9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair		3.66	3.66	5.09	20.67	24.38	At Cost
5	4. Washers (Rubber)	Each		0.10	0.10	0.13	0.27	0.42	At Cost
	Material for New Service							
6	1. Tapping Saddle (Cost for 6")		22.26	22.26	22.26	22.26	22.26	22.26	At Cost
7	2. Corp Stop w/ Comp adaptor	Each		10.60	10.80	16.70	44.52	65.72	At Cost
8	3. Poly tubing (Hymol)	Foot		0.19	0.19	0.30	0.61	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each		12.72	12.72	17.97	44.89	63.60	At Cost
10	5. U-Branch (for Double Service)	Each		13.69	13.69	13.69	13.69	13.69	At Cost

Notes:
1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12. ($7.48 + $15.00)/2
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 6.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
Schedule No. 6 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	7,381	7,381				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	6,470	6,470				
7	304.2 Structures & Improvements	2,933	2,933				
8	305.2 Collecting & Impounding reservoirs	33,192	33,192				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	1	1				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	6,990	6,990				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	11	11				
18	304.3 Structures & Improvements	2,645	2,645				
19	320.3 Water Treatment Equipment	3,064	3,064				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	493	493				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	3,278	3,278				
26	331.4 Transmission & Distribution	883,318		883,318			
27	333.4 Services	134,337				134,337	
28	334.4 Meters & Meter Installation	43,294			43,294		
29	335.4 Hydrants	2,528		2,528			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	588					
33	304.5 Structures & Improvements	5,999					
34	340.5 Office Furniture & Equipment	3,707					
35	340.51 Computer Equipment	9,869					
36	341.5 Transportation Equipment	5,694					
37	342.5 Stores Equipment	53					
38	343.5 Tools, Shop & Garage Equipment	2,066					
39	344.5 Laboratory Equipment	1,874					
40	345.5 Power Operated Equipment	2,367					
41	346.5 Communication Equipment	1,074					
42	347.5 Miscellaneous Equipment	483					
43	348.5 Other Tangible Plant	909					
44	Subtotal	1,166,619	68,459	885,846	43,294	134,337	
45	Future Costs / CWIP	0	0	0	0	0	
46	Total	1,166,619	68,459	885,846	43,294	134,337	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 6 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	0	0	0	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	0	0	0	0	0	
47	Total Net Plant	1,166,619	66,459	665,846	43,294	134,337	
48	Used & Useful Percentage	100%	100%	100%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
Schedule No. 7 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	1,194	1,194				Book 1, A-9
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	448	448				
8	305.2 Collecting & Impounding reservoirs	4,893	4,893				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	1,826	1,826				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	477	477				
19	320.3 Water Treatment Equipment	69	69				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	10	10				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	371	371				
26	331.4 Transmission & Distribution	-37,791		-37,791			
27	333.4 Services	15,710				15,710	
28	334.4 Meters & Meter Installation	9,781			9,781		
29	335.4 Hydrants	427		427			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	1,413					
34	340.5 Office Furniture & Equipment	1,832					
35	340.51 Computer Equipment	4,834					
36	341.5 Transportation Equipment	4,568					
37	342.5 Stores Equipment	20					
38	343.5 Tools, Shop & Garage Equipment	1,110					
39	344.5 Laboratory Equipment	335					
40	345.5 Power Operated Equipment	1,998					
41	346.5 Communication Equipment	556					
42	347.5 Miscellaneous Equipment	137					
43	348.5 Other Tangible Plant	642					
44	Total	14,857	9,287	-37,365	9,781	15,710	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 8 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	185	185				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
8	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	89	89				
8	305.2 Collecting & Impounding reservoirs	664	664				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	450	450				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	80	80				
19	320.3 Water Treatment Equipment	139	139				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	20	20				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	89	89				
26	331.4 Transmission & Distribution	20,581		20,581			
27	333.4 Services	3,358				3,358	
28	334.4 Meters & Meter Installation	2,165			2,165		
29	335.4 Hydrants	56		56			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	150					
34	340.5 Office Furniture & Equipment	247					
35	340.51 Computer Equipment	1,645					
36	341.5 Transportation Equipment	949					
37	342.5 Stores Equipment	3					
38	343.5 Tools, Shop & Garage Equipment	129					
39	344.5 Laboratory Equipment	125					
40	345.5 Power Operated Equipment	197					
41	346.5 Communication Equipment	107					
42	347.5 Miscellaneous Equipment	32					
43	348.5 Other Tangible Plant	91					
44	Total Depreciation Expense	31,551	1,718	20,637	2,165	3,358	
45	1996 Average Depreciable Plant less Land	1,159,550	61,978	885,846	43,294	134,337	
46	Composite Depreciation Rate	2.72%	2.77%	2.33%	5.00%	2.50%	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 8 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	SOURCE OF SUPPLY & PUMPING						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	TRANSMISSION & DISTRIBUTION						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	GENERAL PLANT						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	0	0	0	0	0	
46	CIAC Amortization Expense	528	100	0	428	0	
47	Non Used & Useful Percentage	0%	0%	0%	0%	0%	
48	Non Used & Useful Amortization Expense	0	0	0	0	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC
Schedule No. 9 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average CIAC	(3) 1996 CIAC Acc. Amort.	(4) Supporting Schedules
1	Plant Capacity Fees	0	0	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	0	0	
3	Meter Installation Fees	8,569	905	
4	Contributed Lines	0	0	
5	Cont. Prpty Other than Lines	4,050	1,093	
6	Service Installation Fees	0	0	
7	TOTAL WATER CIAC	12,619	1,998	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
Schedule No. 10 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Meter Size	(2) 1996 Average No. of Customers	(3) Demand Factor	(4) Meter Equivalents (ERC)	(5) Supporting Schedules
	Residential:				
1	5/8" x 3/4"	194	1.0	194	MFR Vol. 5, 1996
2	3/4"	1	1.5	2	Sch. E-13
3	1"	7	2.5	16	
4	1 1/2"	0	5.0	0	
5	2"	1	8.0	8	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	203		221	
	General/Multi-Family/ & Wholesale:				
12	5/8" x 3/4"	6	1.0	6	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	0	5.0	0	
16	2"	1	8.0	6	
17	3"	0	16.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	60.0	0	
21	10"	0	115.0	0	
22	Subtotal	7		14	
23	**Total Number of ERCs**	210		235	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER

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

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC
Schedule No. 11 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
	Water Treatment Plant:		
1	1996 ERCs	235	Sch. 10 (w)
2	Margin Reserve Factor	1.095	Note: (a)
3	Current ERCs Plus Margin Reserve	257	
4	Used & Useful Percentage	100.00%	Sch. 6 (w), p 2
5	Plant Capacity in ERCs	257	
6	Future ERCs	0	
7	Projected Average Annual Growth in ERCs	8	Sch. 12 (w)
8	Number of Years to Design Capacity	0.00	
	Distribution Mains:		
9	1996 ERCs	235	Sch. 10 (w)
10	Margin Reserve Factor	1.033	Note: (a)
11	Current ERC's with Margin Reserve	243	
12	Permitted No. of Lots/ERC's @ 12/31/96	210	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	210	
15	Future ERCs	0	
16	Projected Average Annual Growth in ERCs	8	Sch. 12 (w)
17	Number of Years to Design Capacity	0.00	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-6.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

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

Explanation: Rule 25-30.565 (4) (r) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC
Schedule No. 12 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) YEAR	(2) # New ERC's	(3) Total ERC's	(4) Supporting Schedules
1	1996		235	Vol 6, Book 1
2	1997	8	243	Sch F-8

SCHEDULE OF DEVELOPER AGREEMENTS

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

Explanation: Rule 25-30.565 (4) (j) Provide a list of outstanding developer agreements.

FPSC
Schedule No. 13 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

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

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC
Schedule No. 14 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	None - The company can not predict when property would be contributed under the
2	developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
3	

COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION OF TREATMENT FACILITIES

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

Explanation: Rule 25-30.565 (4) (n) Copies of approvals or permits for construction and operation of treatment facilities

FPSC
Schedule No. 15 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Copies of approvals and permits for construction and
2	operation of treatment facilities were provided in
3	the Additional Engineering Information.

SCHEDULE OF PROPOSED PLANT EXPANSION

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

Explanation: Rule 25-30.565 (4) (o) A detailed statement by a registered professional engineer showing the cost, by Uniform System of Accounting account numbers, and capacity of proposed plant expansion

FPSC
Schedule No. 16 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant
2	expansions.

SCHEDULE OF MANDATED PLANT UPGRADES

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

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC
Schedule No. 17 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	SSU does not foresee the imposition of mandated upgrades resulting from
2	the developer agreement identified in Volume VIII, Book 1

STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN EXTENSION POLICY

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

Explanation: Rule 25-30.565 (4) (u) A statement of the existing and proposed on-site and off-site main installation charges or policy

FPSC
Schedule No. 18 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

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

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 19
Page 1 of 1
Preparer: C. Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains
1	Please refer to D-Schedules in the minimum filing requirements.
2	Future expansions will be financed through a combination of
3	debt and equity, as appropriate.
4	

SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER
FPSC CONVENTIONAL TREATMENT

Company: SSU / Lake / Palms Mobile Home Park
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

FPSC
Schedule No. 1 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A	$984.82	Sch. 3 (w)
2	*Per Gallon Equivalent*	N/A	$13.31	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - All Customers	Actual Cost less 20%	$36.02	Sch. 4 (w)
4	Per Foot Equivalent	N/A	$0.56	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	$75.00	$90.00	Sch. 5 (w)
6	Per Connection - 1"	$100.00	$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	$175.00	$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	$300.00	Sch 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
10	Per Connection - 5/8 " x 3/4"	$150.00	$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	**(5) Inspection Fee:**	N/A	N/A	
16	**Total Minimum Charges - (5/8" meter)**	$225.00	$1,253.84	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

Company: SSU / Lake / Palms Mobile Home Park
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

FPSC
Schedule No. 2 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	$79,678	$6,461	$6,952	$1,671	$94,762	Sch. 6 (w) p 1
2	Land	$155				$155	Sch. 6 (w) p 1
3	Depreciable Assets	$79,523	$6,461	$6,952	$1,671	$94,607	
4	Accumulated Depreciation to Date	$15,758	$3,019	$3,939	$629	$23,342	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	$15,758	$7,335	$3,939	$629	$27,658	
6	Net Plant at Design Capacity	$63,922	($874)	$3,013	$1,042	$67,103	
7	Transmission & Distribution / Collection Lines		$6,461			$6,461	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			6.82%	
9	CIAC to Date	$36	$3,037	$0	$0	$3,073	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	$1	$1,327	$0	$0	$1,328	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	$1	$3,356	$0	$0	$3,357	
12	Future Customers (ERC) to be Connected	0	29	0	0	2	Sch. 11 (w)
13	Composite Depreciation Rate	4.36%	2.34%			4.21%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	$75.00	$150.00	$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	0.26%	
16	Requested Service Availability Charge Per ERC	$984.82	$36.02	$90.00	$143.00	$1,253.84	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.05%	-41.87%	N/A	N/A	3.40%	
18	Minimum Service Availability Charge Per ERC					$2,373.64	
19	Level of CIAC at Design Capacity					6.82%	
20	Maximum Service Availability Charge Per ERC					$24,724.05	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	58	87	58	58	61	Sch. 11 (w)
23	Current No. of Customers	58	58	58	58	58	Sch. 11 (w)
24	Annual Growth	0	1	N/A	N/A	0	Sch. 11 (w)
25	Calculation of Z	0	10	N/A	N/A	0	
26	Number of Years to Design Capacity	0.00	28.58	N/A	N/A	2.14	Sch. 11 (w)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER
- Based on Used & Useful Historical Plant -

Company: SSU / Lake / Palms Mobile Home Park
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (s) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 3 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees		(2) Amount	(4) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Plant (Excluding General Plant)		$79,678	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant		($15,756)	Sch. 7 (w)
3	Net Plant In Service		$63,922	
4	Used & Useful %		100.00%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$63,922	
6	1996 ERCs		58	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs		0	Sch. 12 (w)
8	Total ERCs		58	
9	Net Plant Per ERC		$1,094	
10	Less: Utility Investment	10.00%	($109)	
11	Proposed Plant Capacity Fee Per ERC		$985	
12	Proposed Plant Capacity Fee Per Gallon (74 Gallons Per ERC)		$13.31	
	Calculation of Gallons Per ERC			
13	Total Consumption in Gallons		1,572,883	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's		58	Sch. 10 (w)
15	Consumption Per ERC		26,922	
16	Divide by 365 Days		365	
17	Gallons Per Day Per ERC		74	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER
- Based on Used and Useful Historical Plant -

Company: SSU / Lake / Palma Mobile Home Park
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (s) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 4 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges		(2) Amount	(3) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Mains		$6,461	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains		($3,019)	Sch. 7 (w)
3	Net Plant in Service - Mains		$3,442	
4	Used & Useful %		83.7%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$2,883	
6	1996 ERCs		58	Sch. 10 (w)
7	Net Plant Per ERC - Mains		$49	
8	Less: Utility Investment	27.00%	($13)	
9	Proposed Main Extension Fee Per ERC		$36	
10	Proposed Main Extension Fee Per Foot (64 feet per lot)		$0.56	
	Calculation of Feet Per Lot			
11	A. Installed Footage of Distribution Mains		3,735	Annual Report
12	B. Number of Lots		58	Sch. 11 (w)
13	C. Feet per Lot (A/B)		64	

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

Company: SSU / Lake / Palms Mobile Home Park
Docket No.: 950495
Test Year En Test Year Endad: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.585 (4) (t) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 1 of 2
Preparer: Bliss

Line No.	Descriptions		Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	METER INSTALLATIONS:								
1	1. Direct Labor (2 Persons x 1.5 Hours)		3	$45.18	$45.18	$45.18	$45.18	$45.18	At Cost
2	2. Materials	a. Meter Box (Standard)	1	$9.59	$9.59	$9.59	$18.55	$18.55	At Cost
3		b. Meter	1	$24.91	$40.81	$68.37	$190.80	$256.52	At Cost
4		c. Couplings (Brass)	2	$3.66	$3.66	$5.09	$20.67	$24.38	At Cost
5		d. Washers	2	$0.10	$0.10	$0.13	$0.27	$0.42	At Cost
6	3. A & G Overhead Rate (16.76%) *			$6.41	$9.08	$13.94	$38.60	$50.26	At Cost
7		Total		$89.85	$108.42	$142.30	$314.07	$395.31	At Cost
8		Proposed		$90.00	$110.00	$140.00	$300.00	$385.00	At Cost
	DOUBLE SERVICE INSTALLATIONS:								
9	1. Direct Labor (2 persons x 4 hours)		8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
10	2. Materials	a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
11		b. Corporation Stop	1	$10.60	$10.60	$18.70	$44.52	$65.72	At Cost
12		c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$18.30	$33.30	At Cost
13		d. Curb Stop / Comp. ada	2	$25.44	$25.44	$35.94	$89.78	$127.20	At Cost
14		e. U-Branch (Double Serv	1	$13.89	$13.89	$13.89	$13.89	$13.89	At Cost
15	3. A & G Overhead Rate (16.76%)			$13.05	$13.05	$18.39	$31.63	$43.97	At Cost
16		Total		$211.42	$211.42	$234.66	$340.86	$426.82	At Cost
17		Proposed (Each)		$106.00	$106.00	$117.00	$170.00	$213.00	At Cost
	SINGLE SERVICE INSTALLATION:								
18	1. Direct Labor (2 persons x 4 hours)		8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
19	2. Materials	a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
20		b. Corporation Stop	1	$10.60	$10.60	$18.70	$44.52	$65.72	At Cost
21		c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$18.30	$33.30	At Cost
22		d. Curb Stop / Comp. ada	1	$12.72	$12.72	$12.72	$12.72	$12.72	At Cost
23	3 A & G Overhead Rate (16.76%)			$8.59	$8.59	$10.17	$16.39	$22.46	At Cost
24		Total		$180.35	$180.35	$191.33	$234.67	$276.94	At Cost
25		Proposed (Each)		$180.00	$180.00	$191.00	$235.00	$277.00	At Cost
26		Avg. for Single &		$143.00	$143.00	$154.00	$202.50	$245.00	

A &G Overhead is only applied to the purchase of materials.
Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 650

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

Company: SSU / Lake / Palms Mobile Home Park
Docket No.: 950495
Test Year Endad: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (t) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 2 of 2
Preparer: Bliss

Line No.	Descriptions		Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	UNIT PRICES:								
1	Direct Labor		Hour	15.06					
	Material for Meters								
2	1. Meter		Each	24.91	40.81	68.37	190.80	256.52	At Cost
3	2. Meter Box (Standard)		Each	9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)		Pair	3.66	3.66	5.09	20.87	24.38	At Cost
5	4. Washers (Rubber)		Each	0.10	0.10	0.13	0.27	0.42	At Cost
	Material for New Service								
6	1. Tapping Saddle (Cost for 6")			22.26	22.26	22.26	22.26	22.26	At Cost
7	2. Corp Stop w/ Comp adaptor		Each	10.60	10.60	16.70	44.52	65.72	At Cost
8	3. Poly tubing (Hymol)		Foot	0.19	0.19	0.30	0.61	1.11	At Cost
9	4. Curb Stop w/ Comp edaptor		Each	12.72	12.72	17.97	44.89	63.60	At Cost
10	5. U-Branch (for Double Service)		Each	13.89	13.89	13.89	13.89	13.89	At Cost

Notes:
1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12. ($7.48 + $15.00)/2
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 6.00%

SCHEOULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Lake / Palms Mobile Home Park
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (a) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
Schedule No. 6 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	404	404				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	119	119				
5	SOURCE OF SUPPLY & PUMPING						
6	303.2 Land & Land Rights	16	16				
7	304.2 Structures & Improvements	5,404	5,404				
8	305.2 Collecting & Impounding reservoirs	3,777	3,777				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	100	100				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	15	15				
13	310.2 Power Generation Equipment	6	6				
14	311.2 Pumping Equipment	8,955	8,955				
15	339.2 Other Plant & Miscellaneous	-7	-7				
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	494	494				
18	304.3 Structures & Improvements	3,050	3,050				
19	320.3 Water Treatment Equipment	59,467	59,467				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	139	139				
22	TRANSMISSION & DISTRIBUTION						
23	303.4 Land & Land Rights	1	1				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	-2,459	-2,459				
26	331.4 Transmission & Distribution	6,382		6,382			
27	333.4 Services	1,671				1,671	
28	334.4 Meters & Meter Installation	6,952			6,952		
29	335.4 Hydrants	79		79			
30	339.4 Other Plant & Miscellaneous	197	197				
31	GENERAL PLANT						
32	303.5 Land & Land Rights	166					
33	304.5 Structures & Improvements	1,689					
34	340.5 Office Furniture & Equipment	1,044					
35	340.51 Computer Equipment	2,779					
36	341.5 Transportation Equipment	1,603					
37	342.5 Stores Equipment	15					
38	343.5 Tools, Shop & Garage Equipment	582					
39	344.5 Laboratory Equipment	528					
40	345.5 Power Operated Equipment	666					
41	346.5 Communication Equipment	302					
42	347.5 Miscellaneous Equipment	136					
43	348.5 Other Tangible Plant	258					
44	Subtotal	104,527	79,678	6,461	6,952	1,671	
45	Future Costs / CWIP	0	0	0	0	0	
46	Total	104,527	79,678	6,461	6,952	1,671	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Lake / Palms Mobile Home Park
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

FPSC
Schedule No. 6 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	1,050		1,050			
27	333.4 Services	0				0	
28	334.4 Meters & Mater Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	1,050	0	1,050	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	1,050	0	1,050	0	0	
47	Total Net Plant	104,527	79,678	6,461	6,952	1,671	
48	Used & Useful Percentage	99%	100%	84%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Company: SSU / Lake / Palms Mobile Home Park
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
Schedule No. 7 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	115	115				Book 1, A-9
4	339.1 Other Plant & Miscellaneous	42	42				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	2,896	2,896				
8	305.2 Collecting & Impounding reservoirs	769	769				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	39	39				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	2	2				
13	310.2 Power Generation Equipment	2	2				
14	311.2 Pumping Equipment	1,890	1,890				
15	339.2 Other Plant & Miscellaneous	-2	-2				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	455	455				
19	320.3 Water Treatment Equipment	9,735	9,735				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	3	3				
22	***TRANSMISSION & DISTRIBUTION***						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	-96	-96				
26	331.4 Transmission & Distribution	2,995		2,995			
27	333.4 Services	629				629	
28	334.4 Meters & Meter Installation	3,939			3,939		
29	335.4 *Hydrants*	24		24			
30	339.4 Other Plant & Miscellaneous	107	107				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	398					
34	340.5 Office Furniture & Equipment	516					
35	340.51 Computer Equipment	1,361					
36	341.5 Transportation Equipment	1,286					
37	342.5 Stores Equipment	6					
38	343.5 Tools, Shop & Garage Equipment	312					
39	344.5 Laboratory Equipment	94					
40	345.5 Power Operated Equipment	563					
41	346.5 Communication Equipment	156					
42	347.5 Miscelleneous Equipment	39					
43	348.5 Other Tangible Plant	181					
44	Total	28,253	15,756	3,019	3,939	629	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Lake / Palms Mobile Home Park
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

FPSC
Schedule No. 6 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	10	10				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	5	5				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	164	164				
8	305.2 Collecting & Impounding reservoirs	76	76				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	3	3				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	448	448				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	92	92				
19	320.3 Water Treatment Equipment	2,706	2,706				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	6	6				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	-86	-86				
26	331.4 Transmission & Distribution	149		149			
27	333.4 Services	42				42	
28	334.4 Meters & Meter Installation	348			348		
29	335.4 Hydrants	2		2			
30	339.4 Other Plant & Miscellaneous	6	8				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	42					
34	340.5 Office Furniture & Equipment	70					
35	340.51 Computer Equipment	483					
36	341.5 Transportation Equipment	287					
37	342.5 Stores Equipment	1					
38	343.5 Tools, Shop & Garage Equipment	36					
39	344.5 Laboratory Equipment	35					
40	345.5 Power Operated Equipment	56					
41	346.5 Communication Equipment	30					
42	347.5 Miscellaneous Equipment	9					
43	348.5 Other Tangible Plant	26					
44	Total Depreciation Expense	5,028	3,452	151	348	42	
45	1996 Average Depreciable Plant less Land	103,850	79,167	6,461	6,952	1,671	
46	Composite Depreciation Rate	4.84%	4.36%	2.34%	5.01%	2.51%	

SCHEDULE OF NON USED & USEFUL OEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Lake / Palms Mobile Home Park
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

FPSC
Schedule No. 8 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	SOURCE OF SUPPLY & PUMPING						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	TRANSMISSION & DISTRIBUTION						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	46		46			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	GENERAL PLANT						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	48	0	46	0	0	
46	CIAC Amortization Expense	75	2	73	0	0	
47	Non Used & Useful Percentage	1%	0%	16%	0%	0%	
48	Non Used & Useful Amortization Expense	1	0	12	0	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER

Company: SSU / Lake / Palms Mobile Home Park
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC
Schedule No. 9 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average CIAC	(3) 1996 CIAC Acc. Amort.	(4) Supporting Schedules
1	Plant Capacity Fees	36	1	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	3,037	1,327	
3	Meter Installation Fees	0	0	
4	Contributed Lines	0	0	
5	Cont. Prpty Other than Lines	0	0	
6	Service Installation Fees	0	0	
7	**TOTAL WATER CIAC**	3,073	1,328	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

Company: SSU / Lake / Palms Mobile Home Park
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
Schedule No. 10 (w)
Page 1 of 1
Preparer: Bliss

	(1)		(2)	(3)	(4)	(5)
Line No.	Meter Size		1996 Average No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
	Residential:					
1		5/8" x 3/4"	58	1.0	58	MFR Vol. 5, 1996 Sch. E-13
2		3/4"	0	1.5	0	
3		1"	0	2.5	0	
4		1 1/2"	0	5.0	0	
5		2"	0	8.0	0	
6		3"	0	16.0	0	
7		4"	0	25.0	0	
8		6"	0	50.0	0	
9		8"	0	80.0	0	
10		10"	0	115.0	0	
11		Subtotal	58		58	
	General/Multi-Family/ & Wholesale:					
12		5/8" x 3/4"	0	1.0	0	
13		3/4"	0	1.5	0	
14		1"	0	2.5	0	
15		1 1/2"	0	5.0	0	
16		2"	0	8.0	0	
17		3"	0	18.0	0	
18		4"	0	25.0	0	
19		6"	0	50.0	0	
20		8"	0	80.0	0	
21		10"	0	115.0	0	
22		Subtotal	0		0	
23	**Total Number of ERCs**		58		58	

CALCULATIONS OF ERCs AT DESIGN CAPACITY ANO FUTURE ERCs- WATER

Company: SSU / Lake / Palms Mobile Home Park
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC
Schedule No. 11 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
	Water Treatment Plant:		
1	1996 ERCs	58	Sch. 10 (w)
2	Margin Reserve Factor	1.000	Note: (a)
3	Current ERCs Plus Margin Reserve	58	
4	Used & Useful Percentage	100.00%	Sch. 6 (w), p 2
5	Plant Capacity in ERCs	58	
6	Future ERCs	0	
7	Projected Average Annual Growth in ERCs	0	Sch. 12 (w)
8	Number of Years to Design Capacity	0.00	
	Distribution Mains:		
9	1996 ERCs	58	Sch. 10 (w)
10	Margin Reserve Factor	1.000	Note: (a)
11	Current ERC's with Margin Reserve	58	
12	Permitted No. of Lots/ERC's @ 12/31/96	87	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	87	
15	Future ERCs	29	
16	Projected Average Annual Growth in ERCs	1	Sch. 12 (w)
17	Number of Years to Design Capacity	28.58	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-6.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

Company: SSU / Lake / Palms Mobile Home Park
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (r) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC
Schedule No. 12 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) YEAR	(2) # New ERC's	(3) Total ERC's	(4) Supporting Schedules
1	1996		58	Vol 8, Book 1
2	1997	0	58	Sch F-8
3	1998	0	58	
4	1999	0	58	
5	2000	0	58	
6	2001	0	58	
7	2002	0	58	
8	2003	0	58	
9	2004	0	58	
10	2005	0	58	
11	2006	0	58	
12	2007	0	58	
13	2008	0	58	
14	2009	0	58	
15	2010	0	58	
16	2011	0	58	
17	2012	0	58	
18	2013	0	58	
19	2014	0	58	
20	2015	0	58	
21	2016	0	58	
22	2017	0	58	
23	2018	0	58	
24	2019	0	58	
25	2020	0	58	
26	2021	0	58	
27	2022	0	58	
28	2023	0	58	
29	2024	0	58	
30	2025	0	58	
31	2026	0	58	
32	2027	0	58	
33	2028	0	58	
34	2029	0	58	
35	2030	0	58	
36	2031	0	58	
37	2032	0	58	
38	2033	0	58	
39	2034	0	58	
40	2035	0	58	
41	2036	0	58	

SCHEDULE OF DEVELOPER AGREEMENTS

Company: SSU / Lake / Palms Mobile Home Park
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (j) Provide a list of outstanding developer agreements.

FPSC
Schedule No. 13 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: SSU / Lake / Palms Mobile Home Park Docket No.: 950495 Test Year Ended: 12/31/96 Historical [ ] Projected [X]	Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.	FPSC Schedule No. 14 (w) Page 1 of 1 Preperer: Bliss

Line No.	(1) Description
1	None - The company can not predict when property would be contributed under the
2	developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
3	

COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION OF TREATMENT FACILITIES

Company: SSU / Lake / Palms Mobile Home Park
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (n) Copies of approvals or permits for construction and operation of treatment facilities

FPSC
Schedule No. 15 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Copies of approvals and permits for construction and
2	operation of treatment facilities were provided in
3	the Additional Engineering Information.

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: SSU / Lake / Palms Mobile Home Park Docket No.: 950495 Test Year Ended: 12/31/96 Historical [ ] Projected [X]	Explanation: Rule 25-30.565 (4) (o) A detailed statement by a registered professional engineer showing the cost, by Uniform System of Accounting account numbers, and capacity of proposed plant expansion	FPSC Schedule No. 16 (w) Page 1 of 1 Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant
2	expansions.

SCHEDULE OF MANDATED PLANT UPGRADES

Company: SSU / Lake / Palms Mobile Home Park Docket No.: 950495 Test Year Ended: 12/31/96 Historical [ ] Projected [X]	Explanation: Rule 25-30.565 (4) (q) If the expension or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.	FPSC Schedule No. 17 (w) Page 1 of 1 Preparer: Bliss

Line No.	(1) Description
1	SSU does not foresee the imposition of mandated upgrades resulting from
2	the developer agreement identified in Volume VIII, Book 1

STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN EXTENSION POLICY

Company: SSU / Lake / Palms Mobile Home Park
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (u) A statement of the existing and proposed on-site and off-site main installation charges or policy

FPSC
Schedule No. 18 (w)

Preparer: Bliss

Line No.	(1) Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

Company: SSU / Lake / Palms Mobile Home Park
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 19
Page 1 of 1
Preparer: C. Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains
1	Please refer to D-Schedules in the minimum filing requirements.
2	Future expansions will be financed through a combination of
3	debt and equity, as appropiate.
4	

SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER
FPSC CONVENTIONAL TREATMENT

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

FPSC
Schedule No. 1 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A	$210.71	Sch. 3 (w)
2	*Per Gallon Equivalent*	N/A	$1.01	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - All Customers	Actual Cost less 20%	$43.47	Sch. 4 (w)
4	Per Foot Equivalent	N/A	$0.34	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	$75.00	$90.00	Sch. 5 (w)
6	Per Connection - 1"	$100.00	$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	$175.00	$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
10	Per Connection - 5/8 " x 3/4"	$150.00	$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	**(5) Inspection Fee:**	N/A	N/A	
16	**Total Minimum Charges - (5/8" meter)**	$225.00	$487.18	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

FPSC
Schedule No. 2 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	$74,374	$16,243	$10,298	$12,771	$113,686	Sch. 6 (w) p 1
2	Land	$1,375				$1,375	Sch. 6 (w) p 1
3	Depreciable Assets	$72,998	$16,243	$10,298	$12,771	$112,311	
4	Accumulated Depreciation to Date	$40,453	$8,081	$3,297	$3,506	$55,338	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	$40,453	$18,749	$3,297	$3,506	$66,005	
6	Net Plant at Design Capacity	$33,921	($2,506)	$7,000	$9,265	$47,680	
7	Transmission & Distribution / Collection Lines		$16,243			$16,243	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			14.29%	
9	CIAC to Date	$305	$29,444	$9,604	$506	$39,861	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	$5	$19,929	$3,167	$11	$23,112	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	$5	$39,266	$3,187	$11	$42,449	
12	Future Customers (ERC) to be Connected	0	73	0	0	13	Sch. 11 (w)
13	Composite Depreciation Rate	3.69%	2.33%			3.44%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	$75.00	$150.00	$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	0.24%	
16	Requested Service Availability Charge Per ERC	$210.71	$43.47	$90.00	$143.00	$487.18	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.88%	306.64%	N/A	N/A	6.84%	
18	Minimum Service Availability Charge Per ERC					$782.92	
19	Level of CIAC at Design Capacity					14.29%	
20	Maximum Service Availability Charge Per ERC					$3,193.73	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	145	213	137	137	157	Sch. 11 (w)
23	Current No. of Customers	145	140	137	137	137	Sch. 11 (w)
24	Annual Growth	3	3	N/A	N/A	3	Sch. 11 (w)
25	Calculation of Z	0	24	N/A	N/A	1	
26	Number of Years to Design Capacity	0.00	28.22	N/A	N/A	5.06	Sch. 11 (w)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER
- Based on Used & Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (s) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 3 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees		(2) Amount	(4) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Plant (Excluding General Plant)		$74,374	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant		($40,453)	Sch. 7 (w)
3	Net Plant In Service		$33,921	
4	Used & Useful %		100.00%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$33,921	
6	1996 ERCs		137	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs		8	Sch. 12 (w)
8	Total ERCs		145	
9	Net Plant Per ERC		$234	
10	Less: Utility Investment	10.00%	($23)	
11	Proposed Plant Capacity Fee Per ERC		$211	
12	Proposed Plant Capacity Fee Per Gallon (208 Gallons Per ERC)		$1.01	
	Calculation of Gallons Per ERC			
13	Total Consumption in Gallons		10,396,577	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's		137	Sch. 10 (w)
15	Consumption Per ERC		75,841	
16	Divide by 365 Days		365	
17	Gallons Per Day Per ERC		208	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER
- Based on Used and Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (a) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 4 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges		(2) Amount	(3) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Mains		$16,243	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains		($8,081)	Sch. 7 (w)
3	Net Plant In Service - Mains		$8,162	
4	Used & Useful %		100.0%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$8,162	
6	1996 ERCs		137	Sch. 10 (w)
7	Net Plant Per ERC - Mains		$60	
8	Less: Utility Investment	27.00%	($16)	
9	Proposed Main Extension Fee Per ERC		$43	
10	Proposed Main Extension Fee Per Foot (129 feet per lot)		$0.34	
	Calculation of Feet Per Lot			
11	A. Installed Footage of Distribution Mains		17,730	Annual Report
12	B. Number of Lots		137	Sch. 11 (w)
13	C. Feet per Lot (A/B)		129	

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

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

Explanation: Rule 25-30.565 (4) (l) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and eny other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 1 of 2
Preparer: Bliss

Line No.		Descriptions		Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	METER INSTALLATIONS:									
1	1.	Direct Labor (2 Persons x 1.5 Hours)		3	$45.18	$45.18	$45.18	$45.18	$45.18	At Cost
2	2.	Materials	a. Meter Box (Standard)	1	$9.59	$9.59	$9.59	$18.55	$18.55	At Cost
3			b. Meter	1	$24.91	$40.61	$68.37	$190.80	$256.52	At Cost
4			c. Couplings (Brass)	2	$3.66	$3.66	$5.09	$20.67	$24.38	At Cost
5			d. Washers	2	$0.10	$0.10	$0.13	$0.27	$0.42	At Cost
6	3.	A & G Overhead Rate (16.78%) *			$8.41	$9.08	$13.94	$38.60	$50.26	At Cost
7			Total		$89.85	$108.42	$142.30	$314.07	$395.31	At Cost
8			Proposed		$90.00	$110.00	$140.00	$300.00	$385.00	At Cost
	DOUBLE SERVICE INSTALLATIONS:									
9	1.	Direct Labor (2 persons x 4 hours)		8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
10	2.	Materials	a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
11			b. Corporation Stop	1	$10.60	$10.60	$16.70	$44.52	$65.72	At Cost
12			c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$18.30	$33.30	At Cost
13			d. Curb Stop / Comp. ada	2	$25.44	$25.44	$35.94	$69.76	$127.20	At Cost
14			e. U-Branch (Double Serv	1	$13.69	$13.69	$13.89	$13.69	$13.69	At Cost
15	3.	A & G Overhead Rate (16.76%)			$13.05	$13.05	$18.39	$31.63	$43.97	At Cost
16			Total		$211.42	$211.42	$234.66	$340.86	$426.82	At Cost
17			Proposed (Each)		$106.00	$106.00	$117.00	$170.00	$213.00	At Cost
	SINGLE SERVICE INSTALLATION:									
18	1.	Direct Labor (2 persons x 4 hours)		8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
19	2.	Materials	a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
20			b. Corporation Stop	1	$10.60	$10.60	$16.70	$44.52	$65.72	At Cost
21			c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$18.30	$33.30	At Cost
22			d. Curb Stop / Comp. ada	1	$12.72	$12.72	$12.72	$12.72	$12.72	At Cost
23	3.	A & G Overhead Rate (16.76%)			$8.59	$8.59	$10.17	$16.39	$22.46	At Cost
24			Total		$180.35	$180.35	$191.33	$234.67	$276.94	At Cost
25			Proposed (Each)		$180.00	$180.00	$191.00	$235.00	$277.00	At Cost
26			Avg. for Single &		$143.00	$143.00	$154.00	$202.50	$245.00	

A &G Overhead is only applied to the purchase of materials.
Transportation O & M expenses for trucks & heavy equipment are booked separetely to Account 650

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

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

Explanation: Rule 25-30.565 (4) (l) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 2 of 2
Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	UNIT PRICES:							
1	Direct Labor	Hour	15.06					
	Material for Meters							
2	1. Meter	Each	24.91	40.81	68.37	190.80	256.52	At Cost
3	2. Meter Box (Standard)	Each	9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair	3.66	3.66	5.09	20.67	24.38	At Cost
5	4. Washers (Rubber)	Each	0.10	0.10	0.13	0.27	0.42	At Cost
	Material for New Service							
6	1. Tapping Saddle (Cost for 6")		22.26	22.26	22.26	22.26	22.26	22.26 At Cost
7	2. Corp Stop w/ Comp adaptor	Each		10.60	10.60	16.70	44.52	65.72 At Cost
8	3. Poly tubing (Hymol)	Foot		0.19	0.19	0.30	0.61	1.11 At Cost
9	4. Curb Stop w/ Comp adaptor	Each		12.72	12.72	17.97	44.89	63.60 At Cost
10	5. U-Branch (for Double Service)	Each		13.89	13.89	13.89	13.89	13.89 At Cost

Notes:
1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12. ($7.46 + $15.00)/2
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 6.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
Schedule No. 8 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	261	261				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	1,123	1,123				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	31	31				
7	304.2 Structures & Improvements	4,185	4,185				
8	305.2 Collecting & Impounding reservoirs	1,029	1,029				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	676	676				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	728	728				
13	310.2 Power Generation Equipment	21,855	21,855				
14	311.2 Pumping Equipment	33,052	33,052				
15	339.2 Other Plant & Miscelleneous	-13	-13				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	1,408	1,408				
18	304.3 Structures & Improvements	3,805	3,805				
19	320.3 Water Treatment Equipment	-32,623	-32,623				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	1,344	1,344				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	2	2				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	37,338	37,338				
26	331.4 Transmission & Distribution	16,155		16,155			
27	333.4 Services	12,771				12,771	
28	334.4 Meters & Meter Installation	10,298			10,298		
29	335.4 Hydrants	88		88			
30	339.4 Other Plant & Miscellaneous	152	152				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	377					
33	304.5 Structures & Improvements	3,844					
34	340.5 Office Furniture & Equipment	2,376					
35	340.51 Computer Equipment	8,324					
36	341.5 Transportation Equipment	3,648					
37	342.5 Stores Equipment	34					
38	343.5 Tools, Shop & Garage Equipment	1,324					
39	344.5 Laboratory Equipment	1,201					
40	345.5 Power Operated Equipment	1,517					
41	346.5 Communication Equipment	688					
42	347.5 Miscellaneous Equipment	309					
43	348.5 Other Tangible Plant	582					
44	Subtotal	135,910	74,374	16,243	10,298	12,771	
45	Future Costs / CWIP	0	0	0	0	0	
46	Total	135,910	74,374	16,243	10,298	12,771	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 6 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	0	0	0	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	0	0	0	0	0	
47	Total Net Plant	135,910	74,374	16,243	10,298	12,771	
48	Used & Useful Percentage	100%	100%	100%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (a) previously

FPSC
Schedule No. 7 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	77	77				Book 1, A-9
4	339.1 Other Plant & Miscellaneous	408	408				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	2,203	2,203				
8	305.2 Collecting & Impounding reservoirs	237	237				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	406	406				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	106	106				
13	310.2 Power Generation Equipment	5,489	5,489				
14	311.2 Pumping Equipment	27,614	27,614				
15	339.2 Other Plant & Miscellaneous	-5	-5				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	423	423				
19	320.3 Water Treatment Equipment	1,005	1,005				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	89	89				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	2,344	2,344				
26	331.4 Transmission & Distribution	6,069		6,069			
27	333.4 Services	3,506				3,506	
28	334.4 Meters & Meter Installation	3,297			3,297		
29	335.4 Hydrants	12		12			
30	339.4 Other Plant & Miscellaneous	54	54				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	905					
34	340.5 Office Furniture & Equipment	1,174					
35	340.51 Computer Equipment	3,097					
36	341.5 Transportation Equipment	2,927					
37	342.5 Stores Equipment	13					
38	343.5 Tools, Shop & Garage Equipment	711					
39	344.5 Laboratory Equipment	214					
40	345.5 Power Operated Equipment	1,280					
41	346.5 Communication Equipment	358					
42	347.5 Miscellaneous Equipment	88					
43	348.5 Other Tangible Plant	412					
44	Total	66,515	40,453	8,081	3,297	3,506	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 8 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	7	7				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	45	45				
5	SOURCE OF SUPPLY & PUMPING						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	127	127				
8	305.2 Collecting & Impounding reservoirs	21	21				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	23	23				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	21	21				
13	310.2 Power Generation Equipment	1,093	1,093				
14	311.2 Pumping Equipment	1,653	1,653				
15	339.2 Other Plant & Miscellaneous	-1	-1				
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	115	115				
19	320.3 Water Treatment Equipment	-1,484	-1,484				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	54	54				
22	TRANSMISSION & DISTRIBUTION						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	1,008	1,008				
26	331.4 Transmission & Distribution	376		376			
27	333.4 Services	319				319	
28	334.4 Meters & Meter Installation	515			515		
29	335.4 Hydrants	2		2			
30	339.4 Other Plant & Miscellaneous	6	6				
31	GENERAL PLANT						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	98					
34	340.5 Office Furniture & Equipment	158					
35	340.51 Computer Equipment	1,054					
36	341.5 Transportation Equipment	608					
37	342.5 Stores Equipment	2					
38	343.5 Tools, Shop & Garage Equipment	83					
39	344.5 Laboratory Equipment	80					
40	345.5 Power Operated Equipment	126					
41	348.5 Communication Equipment	69					
42	347.5 Miscellaneous Equipment	21					
43	348.5 Other Tangible Plant	58					
44	Total Depreciation Expense	6,255	2,888	378	515	319	
45	1996 Average Depreciable Plant less Land	134,093	72,933	16,243	10,298	12,771	
46	Composite Depreciation Rate	4.66%	3.69%	2.33%	5.00%	2.50%	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 8 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	0	0	0	0	0	
46	CIAC Amortization Expense	1,193	11	689	480	13	
47	Non Used & Useful Percentage	0%	0%	0%	0%	0%	
48	Non Used & Useful Amortization Expense	0	0	0	0	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC
Schedule No. 9 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average CIAC	(3) 1996 CIAC Acc. Amort.	(4) Supporting Schedules
1	Plant Capacity Fees	305	5	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	29,444	19,929	
3	Meter Installation Fees	9,604	3,167	
4	Contributed Lines	0	0	
5	Cont. Prpty Other than Lines	0	0	
6	Service Installation Fees	508	11	
7	TOTAL WATER CIAC	39,861	23,112	

SCHEOULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
Schedule No. 10 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Meter Size	(2) 1996 Average No. of Customers	(3) Demand Factor	(4) Meter Equivalents (ERC)	(5) Supporting Schedules
	Residential:				
1	5/8" x 3/4"	132	1.0	132	MFR Vol. 5, 1996
2	3/4"	0	1.5	0	Sch. E-13
3	1"	2	2.5	5	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	134		137	
	General/Multi-Family/ & Wholesale:				
12	5/8" x 3/4"	0	1.0	0	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	0	5.0	0	
16	2"	0	8.0	0	
17	3"	0	16.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	0		0	
23	**Total Number of ERCs**	134		137	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER

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

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC
Schedule No. 11 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
	Water Treatment Plant:		
1	1996 ERCs	137	Sch. 10 (w)
2	Margin Reserve Factor	1.058	Note: (a)
3	Current ERCs Plus Margin Reserve	145	
4	Used & Useful Percentage	100.00%	Sch. 6 (w), p 2
5	Plant Capacity in ERCs	145	
6	Future ERCs	0	
7	Projected Average Annual Growth in ERCs	3	Sch. 12 (w)
8	Number of Years to Design Capacity	0.00	
	Distribution Mains:		
9	1996 ERCs	137	Sch. 10 (w)
10	Margin Reserve Factor	1.019	Note: (a)
11	Current ERC's with Margin Reserve	140	
12	Permitted No. of Lots/ERC's @ 12/31/96	213	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	213	
15	Future ERCs	73	
16	Projected Average Annual Growth in ERCs	3	Sch. 12 (w) .
17	Number of Years to Design Capacity	26.22	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

Company: SSU / Lake / Picciola Island
Docket No.: 950495
Test Year Ended: 12/31/98
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (r) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC
Schedule No. 12 (w)
Page 1 of 1
Preparar: Bliss

Line No.	(1) YEAR	(2) # New ERC's	(3) Total ERC's	(4) Supporting Schedules
1	1996		137	Vol 6, Book 1
2	1997	3	140	Sch F-8
3	1998	3	142	
4	1999	3	145	
5	2000	3	147	
6	2001	3	150	
7	2002	3	153	
8	2003	3	155	
9	2004	3	158	
10	2005	3	160	
11	2006	3	163	
12	2007	3	166	
13	2006	3	166	
14	2009	3	171	
15	2010	3	173	
16	2011	3	176	
17	2012	3	179	
18	2013	3	181	
19	2014	3	184	
20	2015	3	186	
21	2016	3	189	
22	2017	3	192	
23	2018	3	194	
24	2019	3	197	
25	2020	3	199	
26	2021	3	202	
27	2022	3	205	
28	2023	3	207	
29	2024	3	210	
30	2025	3	212	
31	2026	3	215	

SCHEDULE OF DEVELOPER AGREEMENTS

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

Explanation: Rule 25-30.565 (4) (j) Provide a list of outstanding developer agreements.

FPSC
Schedule No. 13 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

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

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other then the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC
Schedule No. 14 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	None - The company can not predict when property would be contributed under the
2	developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
3	

COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION OF TREATMENT FACILITIES

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

Explanation: Rule 25-30.565 (4) (n) Copies of approvals or permits for construction and operation of treatment facilities

FPSC
Schedule No. 15 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Copies of approvals and permits for construction and
2	operation of treatment facilities were provided in
3	the Additional Engineering Information.

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: SSU / Lake / Picciola Island Docket No.: 950495 Test Year Ended: 12/31/96 Historical [ ] Projected [X]	Explanation: Rule 25-30.565 (4) (o) A detailed statement by a registered professional engineer showing the cost, by Uniform System of Accounting account numbers, and capacity of proposed plant expansion	FPSC Schedule No. 16 (w) Page 1 of 1 Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant
2	expansions.

SCHEDULE OF MANDATED PLANT UPGRADES

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

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC
Schedule No. 17 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	SSU does not foresee the imposition of mandated upgrades resulting from
2	the developer agreement identified in Volume VIII, Book 1

STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN EXTENSION POLICY

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

Explanation: Rule 25-30.565 (4) (u) A statement of the existing and proposed on-site and off-site main installation charges or policy

FPSC
Schedule No. 18 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

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

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 19
Page 1 of 1
Preparer: C. Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains
1	Please refer to D-Schedules in the minimum filing requirements.
2	Future expansions will be financed through a combination of
3	debt and equity, as appropiate.
4	

SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER
FPSC CONVENTIONAL TREATMENT

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

FPSC
Schedule No. 1 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	$110.00	$105.13	Sch. 3 (w)
2	Per Gallon Equivalent	$0.31	$0.70	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - All Customers	$725.00	$1,251.49	Sch. 4 (w)
4	Per Foot Equivalent	N/A	$4.67	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	$75.00	$90.00	Sch. 5 (w)
6	Per Connection - 1"	$100.00	$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	$175.00	$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
10	Per Connection - 5/8 " x 3/4"	$267.00	$143.00	Sch. 5 (w)
11	Per Connection - 1"	$267.00	$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	$267.00	$154.00	Sch. 5 (w)
13	Per Connection - 2"	$267.00	$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	$267.00	Actual Cost	Sch. 5 (w)
15	**(5) Inspection Fee:**	$267.00	$267.00	
16	**Total Minimum Charges - (5/8" meter)**	$1,444.31	$1,589.62	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

FPSC
Schedule No. 2 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	$362,347	$3,864,691	$100,802	$161,907	$4,489,747	Sch. 6 (w) p 1
2	Land	$21,493				$21,493	Sch. 6 (w) p 1
3	Depreciable Assets	$340,854	$3,864,691	$100,802	$161,907	$4,468,254	
4	Accumulated Depreciation to Date	$71,087	$404,020	$23,077	$26,774	$524,958	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	$71,087	$1,324,369	$23,077	$26,774	$1,445,307	
6	Net Plant at Design Capacity	$291,260	$2,540,322	$77,725	$135,133	$3,044,440	
7	Transmission & Distribution / Collection Lines		$3,864,691			$3,864,691	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			86.08%	
9	CIAC to Date	$114,085	$786,409	$80,582	$244,176	$1,207,252	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	$16,770	$59,827	$13,020	$24,194	$113,811	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	$16,770	$242,818	$13,020	$24,194	$296,802	
12	Future Customers (ERC) to be Connected	0	1,825	0	0	1,488	Sch. 11 (w)
13	Composite Depreciation Rate	3.76%	2.32%			2.44%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	$110.00	$725.00	$75.00	$267.00	$1,177.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	33.41%	81.50%	N/A	N/A	80.75%	
16	Requested Service Availability Charge Per ERC	$105.13	$1,251.49	$90.00	$143.00	$1,589.62	Sch. 1 (w)
17	Level of CIAC at Design Capacity	33.41%	91.13%	N/A	N/A	98.58%	
18	Minimum Service Availability Charge Per ERC					$1,300.30	
19	Level of CIAC at Design Capacity					86.08%	
20	Maximum Service Availability Charge Per ERC					$1,043.86	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	2,572	3,828	2,019	2,019	3,720	Sch. 11 (w)
23	Current No. of Customers	2,572	2,203	2,019	2,019	2,019	Sch. 11 (w)
24	Annual Growth	158	158	N/A	N/A	158	Sch. 11 (w)
25	Calculation of Z	0	195	N/A	N/A	170	
26	Number of Years to Design Capacity	0.00	10.27	N/A	N/A	9.39	Sch. 11 (w)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER
- Based on Used & Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (s) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 3 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees		(2) Amount	(4) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Plant (Excluding General Plant)		$362,347	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant		($71,087)	Sch. 7 (w)
3	Net Plant In Service		$291,260	
4	Used & Useful %		100.00%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$291,260	
6	1996 ERCs		2,019	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs		475	Sch. 12 (w)
8	Total ERCs		2,493	
9	Net Plant Per ERC		$117	
10	Less: Utility Investment	10.00%	($12)	
11	Proposed Plant Capacity Fee Per ERC		$105	
12	Proposed Plant Capacity Fee Per Gallon (150 Gallons Per ERC)		$0.70	
	Calculation of Gallons Per ERC			
13	Total Consumption in Gallons		110,264,813	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's		2,019	Sch. 10 (w)
15	Consumption Per ERC		54,624	
16	Divide by 365 Days		365	
17	Gallons Per Day Per ERC		150	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER
- Based on Used and Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (a) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 4 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges		(2) Amount	(3) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Mains		$3,864,691	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains		($404,020)	Sch. 7 (w)
3	Net Plant in Service - Mains		$3,460,671	
4	Used & Useful %		100.0%	Sch. 8 (w) p 2
5	Net Plant - Used & Useful		$3,460,671	
6	1996 ERCs		2,019	Sch. 10 (w)
7	Net Plant Per ERC - Mains		$1,714	
8	Less: Utility Investment	27.00%	($463)	
9	Proposed Main Extension Fee Per ERC		$1,251	
10	Proposed Main Extension Fee Per Foot (268 feet per lot)		$4.67	
	Calculation of Feet Per Lot			
11	A. Installed Footage of Distribution Mains		541,235	Annual Report
12	B. Number of Lots		2,019	Sch. 11 (w)
13	C. Feet per Lot (A/B)		268	

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

Company: SSU / Citrus / Pine Ridge
Docket No.: 950495
Test Year En Tast Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (t) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 1 of 2
Preparer: Bliss

Line No.	Descriptions		Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	METER INSTALLATIONS:								
1	1. Direct Labor (2 Persons x 1.5 Hours)		3	$45.18	$45.18	$45.18	$45.18	$45.18	At Cost
2	2. Materials	a. Meter Box (Standerd)	1	$9.59	$9.59	$9.59	$18.55	$18.55	At Cost
3		b. Meter	1	$24.91	$40.81	$68.37	$190.80	$256.52	At Cost
4		c. Couplings (Brass)	2	$3.66	$3.66	$5.09	$20.67	$24.38	At Cost
5		d. Washers	2	$0.10	$0.10	$0.13	$0.27	$0.42	At Cost
6	3. A & G Overhead Rate (18.78%) *			$6.41	$9.08	$13.94	$38.60	$50.26	At Cost
7		Total		$89.85	$108.42	$142.30	$314.07	$395.31	At Cost
8		Proposed		$90.00	$110.00	$140.00	$300.00	$385.00	At Cost
	DOUBLE SERVICE INSTALLATIONS:								
9	1. Direct Labor (2 persons x 4 hours)		8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
10	2. Materials	a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.28	$22.26	At Cost
11		b. Corporation Stop	1	$10.60	$10.60	$16.70	$44.52	$65.72	At Cost
12		c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$18.30	$33.30	At Cost
13		d. Curb Stop / Comp. ada	2	$25.44	$25.44	$35.94	$69.78	$127.20	At Cost
14		e. U-Branch (Double Serv	1	$13.89	$13.89	$13.89	$13.69	$13.89	At Cost
15	3. A & G Overhead Rate (16.78%)			$13.05	$13.05	$16.39	$31.63	$43.97	At Cost
16		Total		$211.42	$211.42	$234.66	$340.88	$426.82	At Cost
17		Proposed (Each)		$106.00	$106.00	$117.00	$170.00	$213.00	At Cost
	SINGLE SERVICE INSTALLATION:								
16	1. Direct Labor (2 persons x 4 hours)		8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
19	2. Materials	a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
20		b. Corporation Stop	1	$10.60	$10.60	$16.70	$44.52	$85.72	At Cost
21		c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$18.30	$33.30	At Cost
22		d. Curb Stop / Comp. ade	1	$12.72	$12.72	$12.72	$12.72	$12.72	At Cost
23	3. A & G Overhead Rate (16.76%)			$8.59	$8.59	$10.17	$16.39	$22.46	At Cost
24		Total		$180.35	$160.35	$191.33	$234.67	$276.94	At Cost
25		Proposed (Each)		$180.00	$160.00	$191.00	$235.00	$277.00	At Cost
26		Avg. for Single &		$143.00	$143.00	$154.00	$202.50	$245.00	

A &G Overhead is only applied to the purchase of matanals.
Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 650

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

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

Explanation: Rule 25-30.565 (4) (t) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 2 of 2
Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	UNIT PRICES:							
1	Direct Labor	Hour	15.06					
	Material for Meters							
2	1. Meter	Each		24.91	40.81	68.37	190.60	256.52	At Cost
3	2. Meter Box (Standard)	Each		9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair		3.66	3.66	5.09	20.67	24.38	At Cost
5	4. Washers (Rubber)	Each		0.10	0.10	0.13	0.27	0.42	At Cost
	Material for New Service							
6	1. Tapping Saddle (Cost for 8")		22.26	22.26	22.26	22.26	22.26	22.26	At Cost
7	2. Corp Stop w/ Comp adaptor	Each		10.60	10.60	16.70	44.52	65.72	At Cost
8	3. Poly tubing (Hymol)	Foot		0.19	0.19	0.30	0.61	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each		12.72	12.72	17.97	44.89	63.60	At Cost
10	5. U-Branch (for Double Service)	Each		13.89	13.89	13.89	13.89	13.89	At Cost

Notes:
1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12. ($7.48 + $15.00)/2
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 6.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
Schedule No. 6 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	387	387				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	19,900	19,900				
7	304.2 Structures & Improvements	70,680	70,680				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	37,433	37,433				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	32,885	32,885				
13	310.2 Power Generation Equipment	26,117	26,117				
14	311.2 Pumping Equipment	89,513	89,513				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	26,001	28,001				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	1,593	1,593				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	57,837	57,837				
26	331.4 Transmission & Distribution	3,485,998		3,485,998			
27	333.4 Services	181,907				181,907	
28	334.4 Meters & Meter Installation	100,802			100,802		
29	335.4 Hydrants	378,693		378,693			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	1,699					
33	304.5 Structures & Improvements	19,366					
34	340.5 Office Furniture & Equipment	11,988					
35	340.51 Computer Equipment	31,859					
36	341.5 Transportation Equipment	18,380					
37	342.5 Stores Equipment	172					
38	343.5 Tools, Shop & Garage Equipment	6,671					
39	344.5 Laboratory Equipment	6,049					
40	345.5 Power Operated Equipment	7,640					
41	346.5 Communication Equipment	3,467					
42	347.5 Miscellaneous Equipment	1,559					
43	348.5 Other Tangible Plant	2,934					
44	Subtotal	4,601,711	382,347	3,864,691	100,802	161,907	
45	Future Costs / CWIP	0	0	0	0	0	
46	Total	4,601,711	382,347	3,864,691	100,802	161,907	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 8 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	0	0	0	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	0	0	0	0	0	
47	Total Net Plant	4,601,711	362,347	3,864,691	100,802	161,907	
48	Used & Useful Percentage	100%	100%	100%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
Schedule No. 7 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	219	219				Book 1, A-9
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	2,800	2,800				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	3,921	3,921				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	2,931	2,931				
13	310.2 Power Generation Equipment	3,110	3,110				
14	311.2 Pumping Equipment	41,784	41,784				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	8,728	8,728				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	32	32				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	9,562	9,562				
26	331.4 Transmission & Distribution	349,912		349,912			
27	333.4 Services	28,774				26,774	
28	334.4 Meters & Meter Installation	23,077			23,077		
29	335.4 Hydrants	54,108		54,108			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	4,562					
34	340.5 Office Furniture & Equipment	5,915					
35	340.51 Computer Equipment	15,605					
36	341.5 Transportation Equipment	14,745					
37	342.5 Stores Equipment	63					
38	343.5 Tools, Shop & Garage Equipment	3,584					
39	344.5 Laboratory Equipment	1,079					
40	345.5 Power Operated Equipment	6,450					
41	346.5 Communication Equipment	1,794					
42	347.5 Miscellaneous Equipment	444					
43	348.5 Other Tangible Plant	2,074					
44	Total	581,273	71,067	404,020	23,077	26,774	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Citrus / Pine Ridge
Docket No.: 850495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

FPSC
Schedule No. 8 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	10	10				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	2,142	2,142				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	1,247	1,247				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	841	841				
13	310.2 Power Generation Equipment	1,306	1,306				
14	311.2 Pumping Equipment	4,476	4,478				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	1,183	1,183				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	64	64				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	1,562	1,562				
26	331.4 Transmission & Distribution	81,224		81,224			
27	333.4 Services	4,048				4,046	
28	334.4 Meters & Meter Installation	5,040			5,040		
29	335.4 Hydrants	6,407		6,407			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	484					
34	340.5 Office Furniture & Equipment	798					
35	340.51 Computer Equipment	5,311					
36	341.5 Transportation Equipment	3,064					
37	342.5 Stores Equipment	10					
38	343.5 Tools, Shop & Garage Equipment	417					
39	344.5 Laboratory Equipment	403					
40	345.5 Power Operated Equipment	636					
41	346.5 Communication Equipment	347					
42	347.5 Miscellaneous Equipment	104					
43	348.5 Other Tangible Plant	293					
44	Total Depreciation Expense	123,517	12,931	89,631	5,040	4,048	
45	1996 Average Depreciable Plant less Land	4,579,912	342,447	3,864,891	100,802	161,907	
46	Composite Depreciation Rate	2.70%	3.78%	2.32%	5.00%	2.50%	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 8 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	SOURCE OF SUPPLY & PUMPING						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	TRANSMISSION & DISTRIBUTION						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	GENERAL PLANT						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	0	0	0	0	0	
46	CIAC Amortization Expense	32,327	5,084	17,110	4,029	6,104	
47	Non Used & Useful Percentage	0%	0%	0%	0%	0%	
48	Non Used & Useful Amortization Expense	0	0	0	0	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC
Schedule No. 9 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average CIAC	(3) 1996 CIAC Acc. Amort.	(4) Supporting Schedules
1	Plant Capacity Fees	114,085	16,770	MFR Vol. 3. Book 1, A-12, A-14
2	Line/Main Extensions	550,574	45,513	
3	Meter Installation Fees	80,582	13,020	
4	Contributed Lines	186,951	12,228	
5	Cont. Prpty Other than Lines	30,884	2,066	
6	Service Installation Fees	244,176	24,194	
7	TOTAL WATER CIAC	1,207,252	113,811	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
Schedule No. 10 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Meter Size		(2) 1996 Average No. of Customers	(3) Demand Factor	(4) Meter Equivalents (ERC)	(5) Supporting Schedules
	Residential:					
1		5/8" x 3/4"	224	1.0	224	MFR Vol. 5, 1996
2		3/4"	0	1.5	0	Sch. E-13
3		1"	690	2.5	1,726	
4		1 1/2"	0	5.0	0	
5		2"	2	8.0	17	
6		3"	0	16.0	0	
7		4"	0	25.0	0	
8		8"	0	50.0	0	
9		6"	0	80.0	0	
10		10"	0	115.0	0	
11		Subtotal	917		1,967	
	General/Multi-Family/ & Wholesale:					
12		5/8" x 3/4"	15	1.0	15	
13		3/4"	0	1.5	0	
14		1"	2	2.5	5	
15		1 1/2"	0	5.0	0	
16		2"	4	8.0	32	
17		3"	*0*	*16.0*	*0*	
18		4"	0	25.0	0	
19		6"	0	50.0	0	
20		8"	0	80.0	0	
21		10"	0	115.0	0	
22		Subtotal	21		52	
23	**Total Number of ERCs**		938		2,019	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER

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

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC
Schedule No. 11 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
	Water Treatment Plant:		
1	1996 ERCs	2,019	Sch. 10 (w)
2	Margin Reserve Factor	1.274	Note: (a)
3	Current ERCs Plus Margin Reserve	2,572	
4	Used & Useful Percentage	100.00%	Sch. 8 (w), p 2
5	Plant Capacity in ERCs	2,572	
6	Future ERCs	0	
7	Projected Average Annual Growth in ERCs	158	Sch. 12 (w)
8	Number of Years to Design Capacity	0.00	
	Distribution Mains:		
9	1996 ERCs	2,019	Sch. 10 (w)
10	Margin Reserve Factor	1.091	Note: (a)
11	Current ERC's with Margin Reserve	2,203	
12	Permitted No. of Lots/ERC's @ 12/31/96	3,828	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	3,828	
15	Future ERCs	1,625	
16	Projected Average Annual Growth in ERCs	158	Sch. 12 (w)
17	Number of Years to Design Capacity	10.27	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

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

Explanation: Rule 25-30.565 (4) (r) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC
Schedule No. 12 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) YEAR	(2) # New ERC's	(3) Total ERC's	(4) Supporting *Schedules*
1	1996		2,019	Vol 6, Book 1
2	1997	158	2,177	*Sch F-8*
3	1998	158	2,335	
4	1999	158	2,493	
5	2000	158	2,652	
6	2001	158	2,810	
7	2002	158	2,968	
8	2003	158	3,128	
9	2004	158	3,285	
10	2005	158	3,443	
11	2006	158	3,601	
12	2007	158	3,759	
13	2008	158	3,918	

SCHEDULE OF DEVELOPER AGREEMENTS

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

Explanation: Rule 25-30.565 (4) (j) Provide a list of outstanding developer agreements.

FPSC
Schedule No. 13 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

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

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC
Schedule No. 14 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	None - The company can not predict when property would be contributed under the
2	developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
3	

COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION OF TREATMENT FACILITIES

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

Explanation: Rule 25-30.565 (4) (n) Copies of approvals or permits for construction and operation of treatment facilities

FPSC
Schedule No. 15 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Copies of approvals and permits for construction and
2	operation of treatment facilities were provided in
3	the Additional Engineering Information.

SCHEDULE OF PROPOSED PLANT EXPANSION

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

Explanation: Rule 25-30.565 (4) (o) A detailed statement by a registered professional engineer showing the cost, by Uniform System of Accounting account numbers, and capacity of proposed plant expansion

FPSC
Schedule No. 16 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant
2	expansions.

SCHEDULE OF MANDATED PLANT UPGRADES

Company: SSU / Citrus / Pine Ridge Docket No.: 950495 Test Year Ended: 12/31/96 Historical [ ] Projected [X]	Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.	FPSC Schedule No. 17 (w) Page 1 of 1 Preparer: Bliss

Line No.	(1) Description
1	SSU does not foresee the imposition of mandated upgrades resulting from
2	the developer agreement identified in Volume VIII, Book 1

STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN EXTENSION POLICY

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

Explanation: Rule 25-30.565 (4) (u) A statement of the existing and proposed on-site and off-site main installation charges or policy

FPSC
Schedule No. 18 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

Company: SSU / Citrus / Pine Ridge		FPSC
Docket No.: 950495	Explanation: Rule 25-30.565 (4) (v) The company's present	Schedule No. 19
Test Year Ended: 12/31/96	capital structure, including the cost of debt in the present	Page 1 of 1
Historical [ ] Projected [X]	capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.	Preparer: C. Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains
1	Please refer to D-Schedules in the minimum filing requirements.
2	Future expansions will be financed through a combination of
3	debt and equity, as appropiate.
4	

SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER
FPSC CONVENTIONAL TREATMENT

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

FPSC
Schedule No. 1 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A	$385.48	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	$2.08	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - All Customers	Actual Cost less 20%	$603.54	Sch. 4 (w)
4	Per Foot Equivalent	N/A	$12.32	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	$75.00	$90.00	Sch. 5 (w)
6	Per Connection - 1"	$100.00	$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	$175.00	$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
10	Per Connection - 5/8 " x 3/4"	$150.00	$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	**(5) Inspection Fee:**	N/A	N/A	
16	**Total Minimum Charges - (5/8" meter)**	$225.00	$1,202.02	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

FPSC
Schedule No. 2 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	$140,238	$216,996	$27,631	$18,420	$403,285	Sch. 6 (w) p 1
2	Land	$1,750				$1,750	Sch. 6 (w) p 1
3	Depreciable Assets	$138,488	$216,996	$27,631	$18,420	$401,535	
4	Accumulated Depreciation to Date	$27,738	$33,247	$5,703	$3,703	$70,391	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	$42,022	$62,553	$5,703	$3,703	$113,982	
6	Net Plant at Design Capacity	$96,216	$154,443	$21,927	$14,717	$289,303	
7	Transmission & Distribution / Collection Lines		$216,996			$216,996	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			53.81%	
9	CIAC to Date	$1,300	$182,681	$45,148	$750	$229,879	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	$29	$32,015	$9,536	$9	$41,589	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	$163	$56,687	$9,536	$9	$66,395	
12	Future Customers (ERC) to be Connected	24	60	0	0	46	Sch. 11 (w)
13	Composite Depreciation Rate	4.40%	2.33%			3.14%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	$75.00	$150.00	$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	59.81%	
16	Requested Service Availability Charge Per ERC	$365.48	$603.54	$90.00	$143.00	$1,202.02	Sch. 1 (w)
17	Level of CIAC at Design Capacity	9.82%	103.25%	N/A	N/A	74.13%	
18	Minimum Service Availability Charge Per ERC					($184.37)	
19	Level of CIAC at Design Capacity					53.81%	
20	Maximum Service Availability Charge Per ERC					$1,261.45	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	277	292	222	222	286	Sch. 11 (w)
23	Current No. of Customers	253	232	222	222	222	Sch. 11 (w)
24	Annual Growth	10	10	N/A	N/A	10	Sch. 11 (w)
25	Calculation of Z	1	4	N/A	N/A	3	
28	Number of Years to Design Capacity	2.34	5.81	N/A	N/A	4.45	Sch. 11 (w)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER
- Based on Used & Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (a) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 3 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees		(2) Amount	(4) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Plant (Excluding General Plant)		$140,238	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant		($27,738)	Sch. 7 (w)
3	Net Plant In Service		$112,500	
4	Used & Useful %		91.33%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$102,742	
6	1996 ERCs		222	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs		31	Sch. 12 (w)
8	Total ERCs		253	
9	Net Plant Per ERC		$406	
10	Less: Utility Investment	10.00%	($41)	
11	Proposed Plant Capacity Fee Per ERC		$385	
12	Proposed Plant Capacity Fee Per Gallon (176 Gallons Per ERC)		$2.08	
	Calculation of Gallons Per ERC			
13	Total Consumption in Gallons		14,279,975	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's		222	Sch. 10 (w)
15	Consumption Per ERC		64,252	
16	Divide by 365 Days		365	
17	Gallons Per Day Per ERC		176	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER
- Based on Used and Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (a) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 4 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges		(2) Amount	(3) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Mains		$216,996	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains		($33,247)	Sch. 7 (w)
3	Net Plant in Service - Mains		$183,749	
4	Used & Useful %		100.0%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$183,749	
6	1996 ERCs		222	Sch. 10 (w)
7	Net Plant Per ERC - Mains		$827	
8	Less: Utility Investment	27.00%	($223)	
9	Proposed Main Extension Fee Per ERC		$604	
10	Proposed Main Extension Fee Per Foot (49 feet per lot)		$12.32	
	Calculation of Feet Per Lot			
11	A. Installed Footage of Distribution Mains		11,000	Annual Report
12	B. Number of Lots		222	Sch. 11 (w)
13	C. Feet per Lot (A/B)		49	

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

Company: SSU / Osceola / Pine Ridge Estates
Docket No.: 950495
Test Year En Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (t) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 1 of 2
Preparer: Bliss

Line No.	Descriptions		Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	METER INSTALLATIONS:								
1	1. Direct Labor (2 Persons x 1.5 Hours)		3	$45.18	$45.18	$45.18	$45.18	$45.18	At Cost
2	2. Materials	a. Meter Box (Standard)	1	$9.59	$9.59	$9.59	$18.55	$18.55	At Cost
3		b. Meter	1	$24.91	$40.81	$68.37	$190.80	$256.52	At Cost
4		c. Couplings (Brass)	2	$3.66	$3.66	$5.09	$20.67	$24.38	At Cost
5		d. Washers	2	$0.10	$0.10	$0.13	$0.27	$0.42	At Cost
6	3. A & G Overhead Rate (18.76%) *			$6.41	$9.08	$13.94	$38.60	$50.26	At Cost
7		Total		$89.85	$108.42	$142.30	$314.07	$395.31	At Cost
8		Proposed		$90.00	$110.00	$140.00	$300.00	$385.00	At Cost
	DOUBLE SERVICE INSTALLATIONS:								
9	1. Direct Labor (2 persons x 4 hours)		8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
10	2. Materials	a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
11		b. Corporation Stop	1	$10.60	$10.60	$16.70	$44.52	$65.72	At Cost
12		c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$18.30	$33.30	At Cost
13		d. Curb Stop / Comp. ads	2	$25.44	$25.44	$35.94	$89.78	$127.20	At Cost
14		e. U-Branch (Double Serv	1	$13.89	$13.89	$13.89	$13.89	$13.89	At Cost
15	3. A & G Overhead Rate (16.76%)			$13.05	$13.05	$16.39	$31.63	$43.97	At Cost
16		Total		$211.42	$211.42	$234.66	$340.66	$426.82	At Cost
17		Proposed (Each)		$105.00	$106.00	$117.00	$170.00	$213.00	At Cost
	SINGLE SERVICE INSTALLATION:								
18	1. Direct Labor (2 persons x 4 hours)		8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
19	2. Materials	a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
20		b. Corporation Stop	1	$10.60	$10.60	$16.70	$44.52	$65.72	At Cost
21		c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$16.30	$33.30	At Cost
22		d. Curb Stop / Comp. eda	1	$12.72	$12.72	$12.72	$12.72	$12.72	At Cost
23	3. A & G Overhead Rate (16.76%)			$8.59	$8.59	$10.17	$16.39	$22.46	At Cost
24		Total		$180.35	$180.35	$191.33	$234.67	$276.94	At Cost
25		Proposed (Each)		$180.00	$180.00	$191.00	$235.00	$277.00	At Cost
26		Avg. for Single &		$143.00	$143.00	$154.00	$202.50	$245.00	

A &G Overhead is only applied to the purchase of materials.
Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 650

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

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

Explanation: Rule 25-30.565 (4) (l) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 2 of 2
Preparer: Bliss

Line No.	Descriptions		Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	UNIT PRICES:								
1	Direct Labor		Hour	15.08					
	Material for Meters								
2	1. Meter		Each	24.91	40.61	68.37	190.60	256.52	At Cost
3	2. Meter Box (Standard)		Each	9.59	9.59	9.59	16.55	16.55	At Cost
4	3. Couplings (Brass)		Pair	3.66	3.66	5.09	20.67	24.38	At Cost
5	4. Washers (Rubber)		Each	0.10	0.10	0.13	0.27	0.42	At Cost
	Material for New Service								
6	1. Tapping Saddle (Cost for 6")			22.26	22.26	22.26	22.26	22.26	22.26	At Cost
7	2. Corp Stop w/ Comp adaptor		Each	10.60	10.60	16.70	44.52	65.72	At Cost
8	3. Poly tubing (Hymol)		Foot	0.19	0.19	0.30	0.61	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor		Each	12.72	12.72	17.97	44.89	63.60	At Cost
10	5. U-Branch (for Double Service)		Each	13.89	13.89	13.89	13.89	13.89	At Cost

Notes:
1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12. ($7.48 + $15.00)/2
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 6.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
Schedule No. 6 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	1,552	1,552				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	89	89				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	1,242	1,242				
7	304.2 Structures & Improvements	2,295	2,295				
8	305.2 Collecting & Impounding reservoirs	11	11				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	23,527	23,527				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	22	22				
13	310.2 Power Generation Equipment	31,441	31,441				
14	311.2 Pumping Equipment	21,028	21,028				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	1,211	1,211				
18	304.3 Structures & Improvements	4,548	4,548				
19	320.3 Water Treatment Equipment	50,826	50,626				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	508	508				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	2	2				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	127	127				
26	331.4 Transmission & Distribution	207,104		207,104			
27	333.4 Services	18,420				18,420	
28	334.4 Meters & Meter Installation	27,631			27,631		
29	335.4 Hydrants	9,892		9,892			
30	339.4 Other Plant & Miscellaneous	2,011	2,011				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	606					
33	304.5 Structures & Improvements	6,174					
34	340.5 Office Furniture & Equipment	3,615					
35	340.51 Computer Equipment	10,156					
36	341.5 Transportation Equipment	5,859					
37	342.5 Stores Equipment	55					
38	343.5 Tools, Shop & Garage Equipment	2,127					
39	344.5 Laborstory Equipment	1,928					
40	345.5 Power Operated Equipment	2,436					
41	346.5 Communication Equipment	1,105					
42	347.5 Miscellaneous Equipment	497					
43	348.5 Other Tangible Plant	935					
44	Subtotal	438,979	140,238	216,996	27,631	18,420	
45	Future Costs / CWIP	0	0	0	0	0	
46	Total	438,979	140,236	216,996	27,631	18,420	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 6 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	1,093	1,093				
8	305.2 Collecting & Impounding reservoirs	6	8				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	11,048	11,048				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	18	18				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	12,165	12,165	0	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	12,165	12,185	0	0	0	
47	Total Net Plant	438,979	140,238	216,996	27,631	18,420	
48	Used & Useful Percentage	97%	91%	100%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
Schedule No. 7 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	324	324				Book 1, A-9
4	339.1 Other Plant & Miscellaneous	25	25				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	637	637				
8	305.2 Collecting & Impounding reservoirs	1	1				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	6,754	6,754				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	-6	-6				
13	310.2 Power Generation Equipment	5,618	5,618				
14	311.2 Pumping Equipment	-1,780	-1,780				
15	339.2 Other Plant & Miscellaneous	-2	-2				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	477	477				
19	320.3 Water Treatment Equipment	15,566	15,566				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	10	10				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	26	26				
26	331.4 Transmission & Distribution	32,567		32,567			
27	333.4 Services	3,703				3,703	
28	334.4 Meters & Mater Installetion	5,703			5,703		
29	335.4 Hydrants	680		680			
30	339.4 Other Plant & Miscellaneous	89	89				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	1,454					
34	340.5 Office Furniture & Equipment	1,886					
35	340.51 Computer Equipment	4,975					
36	341.5 Transportation Equipment	4,701					
37	342.5 Stores Equipment	20					
38	343.5 Tools, Shop & Garage Equipment	1,143					
39	344.5 Laboratory Equipment	344					
40	345.5 Power Operated Equipment	2,056					
41	346.5 Communication Equipment	572					
42	347.5 Miscellaneous Equipment	141					
43	346.5 Other Tangible Plant	661					
44	Total	88,345	27,738	33,247	5,703	3,703	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 8 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	39	39				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	4	4				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	70	70				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	783	783				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	1	1				
13	310.2 Power Generation Equipment	1,572	1,572				
14	311.2 Pumping Equipment	1,051	1,051				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	138	138				
19	320.3 Water Treatment Equipment	2,303	2,303				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	20	20				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	3	3				
26	331.4 Transmission & Distribution	4,626		4,626			
27	333.4 Services	460				460	
28	334.4 Meters & Meter Installation	1,382			1,382		
29	335.4 Hydrants	220		220			
30	339.4 Other Plant & Miscellaneous	80	80				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	154					
34	340.5 Office Furniture & Equipment	254					
35	340.51 Computer Equipment	1,893					
36	341.5 Transportation Equipment	977					
37	342.5 Stores Equipment	3					
38	343.5 Tools, Shop & Garage Equipment	133					
39	344.5 Laboratory Equipment	129					
40	345.5 Power Operated Equipment	203					
41	346.5 Communication Equipment	111					
42	347.5 Miscellaneous Equipment	33					
43	348.5 Other Tangible Plant	94					
44	Total Depreciation Expense	18,736	6,064	5,046	1,382	460	
45	1996 Average Depreciable Plant less Land	435,918	137,783	216,996	27,631	18,420	
46	Composite Depreciation Rate	3.84%	4.40%	2.33%	5.00%	2.50%	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 8 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	46	46				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	518	516				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	1	1				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscelleneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	563	563	0	0	0	
46	CIAC Amortization Expense	8,695	374	4,045	2,257	19	
47	Non Used & Useful Percentage	3%	9%	0%	0%	0%	
48	Non Used & Useful Amortization Expense	186	32	0	0	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC
Schedule No. 9 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average CIAC	(3) 1996 CIAC Acc. Amort.	(4) Supporting Schedules
1	Plant Capacity Fees	1,300	29	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	13,350	3,056	
3	Meter Installation Fees	45,148	9,536	
4	Contributed Lines	159,546	28,056	
5	Cont. Prpty Other than Lines	9,785	903	
6	Service Installation Fees	750	9	
7	TOTAL WATER CIAC	229,879	41,589	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
Schedule No. 10 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Meter Size	(2) 1996 Average No. of Customers	(3) Demand Factor	(4) Meter Equivalents (ERC)	(5) Supporting Schedules
	Residential:				
1	5/8" x 3/4"	217	1.0	217	MFR Vol. 5, 1996
2	3/4"	0	1.5	0	Sch. E-13
3	1"	0	2.5	0	
4	1 1/2"	1	5.0	5	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	218		222	
	General/Multi-Family/ & Wholesale:				
12	5/8" x 3/4"	0	1.0	0	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	0	5.0	0	
16	2"	0	8.0	0	
17	3"	0	16.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	0		0	
23	**Total Number of ERCs**	218		222	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER

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

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC
Schedule No. 11 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
	Water Treatment Plant:		
1	1996 ERCs	222	Sch. 10 (w)
2	Margin Reserve Factor	1.138	Note: (a)
3	Current ERCs Plus Margin Reserve	253	
4	Used & Useful Percentage	91.33%	Sch. 8 (w), p 2
5	Plant Capacity in ERCs	277	
6	Future ERCs	24	
7	Projected Average Annual Growth in ERCs	10	Sch. 12 (w)
8	Number of Years to Design Capacity	2.34	
	Distribution Mains:		
9	1996 ERCs	222	Sch. 10 (w)
10	Margin Reserve Factor	1.046	Note: (a)
11	Current ERC's with Margin Reserve	232	
12	Permitted No. of Lots/ERC's @ 12/31/96	292	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	292	
15	Future ERCs	60	
16	Projected Average Annual Growth in ERCs	10	Sch. 12 (w)
17	Number of Years to Design Capacity	5.81	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

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

Explanation: Rule 25-30.565 (4) (r) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC
Schedule No. 12 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) YEAR	(2) # New ERC's	(3) Total ERC's	(4) Supporting Schedules
1	1996		222	Vol 6, Book 1
2	1997	10	233	Sch F-8
3	1998	10	243	
4	1999	10	253	
5	2000	10	263	
6	2001	10	274	
7	2002	10	284	
8	2003	10	294	

SCHEDULE OF DEVELOPER AGREEMENTS

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

Explanation: Rule 25-30.565 (4) (j) Provide a list of outstanding developer agreements.

FPSC
Schedule No. 13 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: SSU / Osceola / Pine Ridge Estates		FPSC
Docket No.: 950495	Explanation: Rule 25-30.565 (4) (k) For each developer agreement	Schedule No. 14 (w)
Test Year Ended: 12/31/96	state whether the agreement is designed to result in contributed	Page 1 of 1
Historical [ ] Projected [X]	property, other then the approved system capacity charge, within	Preparer: Bliss
	the next 24 months; an estimate of value and desc. of the property.	

Line No.	(1) Description
1	None - The company can not predict when property would be contributed under the
2	developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
3	

COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION OF TREATMENT FACILITIES

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

Explanation: Rule 25-30.565 (4) (n) Copies of approvals or permits for construction and operation of treatment facilities

FPSC
Schedule No. 15 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Copies of approvals and permits for construction and
2	operation of treatment facilities were provided in
3	the Additional Engineering Information.

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: SSU / Osceola / Pine Ridge Estates		FPSC
Docket No.: 950495	Explanation: Rule 25-30.565 (4) (o) A detailed statement by a registered professional engineer showing the cost, by Uniform System of Accounting account numbers, and capacity of proposed plant expansion	Schedule No. 16 (w)
Test Year Ended: 12/31/96		Page 1 of 1
Historical [ ] Projected [X]		Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant
2	expansions.

SCHEDULE OF MANDATED PLANT UPGRADES

Company: SSU / Osceola / Pine Ridge Estates Docket No.: 950495 Test Year Ended: 12/31/96 Historical [ ] Projected [X]	Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.	FPSC Schedule No. 17 (w) Page 1 of 1 Preparer: Bliss

Line No.	(1) Description
1	SSU does not foresee the imposition of mandated upgrades resulting from
2	the developer agreement identified in Volume VIII, Book 1

STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN EXTENSION POLICY

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

Explanation: Rule 25-30.565 (4) (u) A statement of the existing and proposed on-site and off-site main installation charges or policy

FPSC
Schedule No. 18 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

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

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 19
Page 1 of 1
Preparer: C. Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains
1	Please refer to D-Schedules in the minimum filing requirements.
2	Future expansions will be financed through a combination of
3	debt and equity, as appropiate.
4	

SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER
FPSC CONVENTIONAL TREATMENT

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

FPSC
Schedule No. 1 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A	$806.86	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	$3.25	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - All Customers	Actual Cost less 20%	$160.90	Sch. 4 (w)
4	Per Foot Equivalent	N/A	$1.41	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	$75.00	$90.00	Sch. 5 (w)
6	Per Connection - 1"	$100.00	$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	$175.00	$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
10	Per Connection - 5/8 " x 3/4"	$150.00	$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	**(5) Inspection Fee:**	N/A	N/A	
16	**Total Minimum Charges - (5/8" meter)**	$225.00	$1,200.76	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

FPSC
Schedule No. 2 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	$226,082	$56,644	$20,763	$6,401	$309,891	Sch. 6 (w) p 1
2	Land	$21,054				$21,054	Sch. 6 (w) p 1
3	Depreciable Assets	$205,028	$56,644	$20,763	$6,401	$288,837	
4	Accumulated Depreciation to Date	$72,734	$12,682	$14,292	$2,449	$102,157	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	$72,734	$68,077	$14,292	$2,449	$157,552	
6	Net Plant at Design Capacity	$153,348	($11,432)	$6,472	$3,952	$152,339	
7	Transmission & Distribution / Collection Lines		$56,644			$56,644	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			18.28%	
9	CIAC to Date	$45	$12,826	$4,792	$231	$17,896	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	$1	$5,825	$1,438	$5	$7,269	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	$1	$18,370	$1,438	$5	$19,814	
12	Future Customers (ERC) to be Connected	0	46	0	0	9	Sch. 11 (w)
13	Composite Depreciation Rate	3.46%	2.33%			3.24%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	$75.00	$150.00	$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	-0.08%	
16	Requested Service Availability Charge Per ERC	$806.86	$160.90	$90.00	$143.00	$1,200.76	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.03%	15.34%	N/A	N/A	5.04%	
18	Minimum Service Availability Charge Per ERC					$3,724.60	
19	Level of CIAC at Design Capacity					16.28%	
20	Maximum Service Availability Charge Per ERC					$14,538.38	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	171	215	168	166	180	Sch. 11 (w)
23	Current No. of Customers	171	169	168	168	168	Sch. 11 (w)
24	Annual Growth	1	1	N/A	N/A	1	Sch. 11 (w)
25	Calculation of Z	0	23	N/A	N/A	1	
26	Number of Years to Design Capacity	0.00	41.97	N/A	N/A	6.41	Sch. 11 (w)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER
- Based on Used & Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (s) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 3 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees		(2) Amount	(4) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Plant (Excluding General Plant)		$226,082	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant		($72,734)	Sch. 7 (w)
3	Net Plant in Service		$153,348	
4	Used & Useful %		100.00%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$153,348	
6	1996 ERCs		168	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs		3	Sch. 12 (w)
8	Total ERCs		171	
9	Net Plant Per ERC		$897	
10	Less: Utility Investment	10.00%	($90)	
11	Proposed Plant Capacity Fee Per ERC		$807	
12	Proposed Plant Capacity Fee Per Gallon (248 Gallons Per ERC)		$3.25	
	Calculation of Gallons Per ERC			
13	Total Consumption in Gallons		15,196,910	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's		168	Sch. 10 (w)
15	Consumption Per ERC		90,593	
16	Divide by 365 Days		365	
17	Gallons Per Day Per ERC		248	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER
- Based on Used and Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (s) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 4 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges		(2) Amount	(3) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Mains		$56,644	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains		($12,682)	Sch. 7 (w)
3	Net Plant In Service - Mains		$43,963	
4	Used & Useful %		84.1%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$36,975	
6	1996 ERCs		168	Sch. 10 (w)
7	Net Plant Per ERC - Mains		$220	
8	Less: Utility Investment	27.00%	($60)	
9	Proposed Main Extension Fee Per ERC		$161	
10	Proposed Main Extension Fee Per Foot (114 feet per lot)		$1.41	
	Calculation of Feet Per Lot			
11	A. Installed Footage of Distribution Mains		19,055	Annual Report
12	B. Number of Lots		168	Sch. 11 (w)
13	C. Feet per Lot (A/B)		114	

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

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

Explanation: Rule 25-30.565 (4) (t) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 1 of 2
Preparer: Bliss

Line No.	Descriptions		Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	METER INSTALLATIONS:								
1	1. Direct Labor (2 Persons x 1.5 Hours)		3	$45.18	$45.18	$45.18	$45.18	$45.18	At Cost
2	2. Materials	a. Meter Box (Standard)	1	$9.59	$9.59	$9.59	$18.55	$18.55	At Cost
3		b. Meter	1	$24.91	$40.81	$68.37	$190.80	$256.52	At Cost
4		c. Couplings (Brass)	2	$3.66	$3.66	$5.09	$20.67	$24.36	At Cost
5		d. Washers	2	$0.10	$0.10	$0.13	$0.27	$0.42	At Cost
6	3. A & G Overhead Rate (16.76%) *			$6.41	$9.08	$13.94	$38.60	$50.28	At Cost
7		Total		$89.85	$108.42	$142.30	$314.07	$395.31	At Cost
8		**Proposed**		**$90.00**	**$110.00**	**$140.00**	**$300.00**	**$385.00**	At Cost
	DOUBLE SERVICE INSTALLATIONS:								
9	1. Direct Labor (2 persons x 4 hours)		8	$120.48	$120.48	$120.48	$120.48	$120.46	At Cost
10	2. Materials	a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
11		b. Corporation Stop	1	$10.60	$10.60	$16.70	$44.52	$65.72	At Cost
12		c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$18.30	$33.30	At Cost
13		d. Curb Stop / Comp. ada	2	$25.44	$25.44	$35.94	$89.78	$127.20	At Cost
14		e. U-Branch (Double Serv	1	$13.89	$13.89	$13.89	$13.89	$13.89	At Cost
15	3. A & G Overhead Rate (16.76%)			$13.05	$13.05	$16.39	$31.63	$43.97	At Cost
16		Total		$211.42	$211.42	$234.66	$340.86	$426.82	At Cost
17		**Proposed (Each)**		**$106.00**	**$106.00**	**$117.00**	**$170.00**	**$213.00**	At Cost
	SINGLE SERVICE INSTALLATION:								
18	1. Direct Labor (2 persons x 4 hours)		8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
19	2. Materials	a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
20		b. Corporation Stop	1	$10.60	$10.60	$16.70	$44.52	$65.72	At Cost
21		c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$18.30	$33.30	At Cost
22		d. Curb Stop / Comp. ada	1	$12.72	$12.72	$12.72	$12.72	$12.72	At Cost
23	3. A & G Overhead Rate (16.76%)			$8.59	$8.59	$10.17	$16.39	$22.46	At Cost
24		Total		$180.35	$160.35	$191.33	$234.67	$276.94	At Cost
25		**Proposed (Each)**		**$180.00**	**$180.00**	**$191.00**	**$235.00**	**$277.00**	At Cost
26		**Avg. for Single &**		**$143.00**	**$143.00**	**$154.00**	**$202.50**	**$245.00**	

A &G Overhead is only appliad to the purchese of materials.
Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 650

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

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

Explanation: Rule 25-30.565 (4) (t) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 2 of 2
Preparer: Bliss

Line No.	Descriptions	Unit		5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	UNIT PRICES:								
1	Direct Labor	Hour	15.06						
	Material for Meters								
2	1. Meter	Each		24.91	40.81	68.37	190.80	256.52	At Cost
3	2. Meter Box (Standard)	Each		9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair		3.66	3.68	5.09	20.67	24.38	At Cost
5	4. Washers (Rubber)	Each		0.10	0.10	0.13	0.27	0.42	At Cost
	Meterial for New Service								
6	1. Tapping Saddle (Cost for 6")		22.26	22.26	22.26	22.26	22.26	22.26	At Cost
7	2. Corp Stop w/ Comp adaptor	Each		10.60	10.60	18.70	44.52	65.72	At Cost
8	3. Poly tubing (Hymol)	Foot		0.19	0.19	0.30	0.61	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each		12.72	12.72	17.97	44.89	63.60	At Cost
10	5. U-Branch (for Double Service)	Each		13.89	13.89	13.89	13.89	13.89	At Cost

Notes:
1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12. ($7.48 + $15.00)/2
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 6.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
Schedule No. 6 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	1,799	1,799				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	403	403				
5	SOURCE OF SUPPLY & PUMPING						
6	303.2 Land & Land Rights	43	43				
7	304.2 Structures & Improvements	23,260	23,260				
8	305.2 Collecting & Impounding reservoirs	3,923	3,923				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	304	304				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	32	32				
13	310.2 Power Generation Equipment	26,251	26,251				
14	311.2 Pumping Equipment	20,820	20,820				
15	339.2 Other Plant & Miscellaneous	-19	-19				
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	1,821	1,821				
18	304.3 Structures & Improvements	7,524	7,524				
19	320.3 Water Treatment Equipment	14,488	14,488				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	21,011	21,011				
22	TRANSMISSION & DISTRIBUTION						
23	303.4 Land & Land Rights	3	3				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	103,769	103,769				
26	331.4 Transmission & Distribution	56,395		56,395			
27	333.4 Services	6,401				6,401	
28	334.4 Meters & Meter Installation	20,763			20,763		
29	335.4 Hydrants	250		250			
30	339.4 Other Plant & Miscelleneous	630	630				
31	GENERAL PLANT						
32	303.5 Land & Land Rights	477					
33	304.5 Structures & Improvements	4,863					
34	340.5 Office Furniture & Equipment	3,006					
35	340.51 Computer Equipment	8,001					
36	341.5 Transportation Equipment	4,616					
37	342.5 Stores Equipment	43					
36	343.5 Tools, Shop & Garage Equipment	1,675					
39	344.5 Laboratory Equipment	1,519					
40	345.5 Power Operated Equipment	1,919					
41	346.5 Communication Equipment	871					
42	347.5 Miscellaneous Equipment	391					
43	348.5 Other Tangible Plant	737					
44	Subtotal	338,008	226,082	56,644	20,763	6,401	
45	Future Costs / CWIP	0	0	0	0	0	
46	Total	338,008	226,082	56,644	20,763	6,401	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 6 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	9,004		9,004			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	9,004	0	9,004	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	9,004	0	9,004	0	0	
47	Total Net Plant	338,008	226,082	56,644	20,763	6,401	
48	Used & Useful Percentage	97%	100%	84%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
Schedule No. 7 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	482	482				Book 1, A-9
4	339.1 Other Plant & Miscellaneous	137	137				
5	SOURCE OF SUPPLY & PUMPING						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	11,758	11,758				
8	305.2 Collecting & Impounding reservoirs	833	833				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	132	132				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	8	8				
13	310.2 Power Generation Equipment	2,678	2,678				
14	311.2 Pumping Equipment	11,347	11,347				
15	339.2 Other Plant & Miscellaneous	-7	-7				
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	1,210	1,210				
19	320.3 Water Treatment Equipment	6,563	6,563				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	9,900	9,900				
22	TRANSMISSION & DISTRIBUTION						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	27,334	27,334				
26	331.4 Transmission & Distribution	12,601		12,601			
27	333.4 Services	2,449				2,449	
28	334.4 Meters & Metar Installation	14,292			14,292		
29	335.4 Hydrants	81		81			
30	339.4 Other Plant & Miscellaneous	359	359				
31	GENERAL PLANT						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	1,146					
34	340.5 Office Furniture & Equipment	1,485					
35	340.51 Computer Equipment	3,919					
36	341.5 Transportation Equipment	3,703					
37	342.5 Stores Equipment	18					
38	343.5 Tools, Shop & Garage Equipment	900					
39	344.5 Laboratory Equipment	271					
40	345.5 Power Operated Equipment	1,620					
41	346.5 Communication Equipment	451					
42	347.5 Miscellaneous Equipment	111					
43	348.5 Other Tangible Plant	521					
44	Total	116,300	72,734	12,682	14,292	2,449	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 8 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	45	45				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	16	16				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	705	705				
8	305.2 Collecting & Impounding reservoirs	78	78				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	10	10				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	1	1				
13	310.2 Power Generation Equipment	1,313	1,313				
14	311.2 Pumping Equipment	1,041	1,041				
15	339.2 Other Plant & Miscelleneous	-1	-1				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	228	228				
19	320.3 Water Treatment Equipment	859	859				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	840	840				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	2,802	2,802				
26	331.4 Transmission & Distribution	1,314		1,314			
27	333.4 Services	160				160	
28	334.4 Meters & Meter Installation	1,038			1,038		
29	335.4 Hydrants	6		6			
30	339.4 Other Plant & Miscellaneous	25	25				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	122					
34	340.5 Office Furniture & Equipment	200					
35	340.51 Computer Equipment	1,334					
36	341.5 Transportation Equipment	769					
37	342.5 Stores Equipment	2					
38	343.5 Tools, Shop & Garage Equipment	105					
39	344.5 Laboratory Equipment	101					
40	345.5 Power Operated Equipment	180					
41	346.5 Communication Equipment	87					
42	347.5 Miscellaneous Equipment	26					
43	348.5 Other Tangible Plant	74					
44	Total Depreciation Expense	13,280	7,762	1,320	1,038	160	
45	1996 Average Depreciable Plant less Land	335,664	224,215	56,644	20,763	8,401	
46	Composite Depreciation Rate	3.95%	3.46%	2.33%	5.00%	2.50%	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 8 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	270		270			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	270	0	270	0	0	
46	CIAC Amortization Expense	549	2	301	240	6	
47	Non Used & Useful Percentage	3%	0%	16%	0%	0%	
48	Non Used & Useful Amortization Expense	15	0	48	0	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC
Schedule No. 9 (w)
Page 1 of 1
Preparer: Bliss

(1) Line No.	(1) Account No. and Name	(2) 1996 Average CIAC	(3) 1996 CIAC Acc. Amort.	(4) Supporting Schedules
1	Plant Capacity Fees	45	1	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	12,828	5,825	
3	Meter Installation Fees	4,792	1,438	
4	Contributed Lines	0	0	
5	Cont. Prpty Other than Lines	0	0	
6	Service Installation Fees	231	5	
7	TOTAL WATER CIAC	17,896	7,269	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

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

Explanation: Rule 25-30.565 (4) (i) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(6). Describe method by which an ERC is defined.

FPSC
Schedule No. 10 (w)
Page 1 of 1
Preparer: Bliss

	(1)		(2)	(3)	(4)	(5)
Line No.	Meter Size		1996 Average No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
	Residential:					
1		5/8" x 3/4"	167	1.0	167	MFR Vol. 5, 1996
2		3/4"	0	1.5	0	Sch. E-13
3		1"	0	2.5	0	
4		1 1/2"	0	5.0	0	
5		2"	0	8.0	0	
6		3"	0	16.0	0	
7		4"	0	25.0	0	
8		6"	0	50.0	0	
9		6"	0	80.0	0	
10		10"	0	115.0	0	
11		Subtotal	167		167	
	General/Multi-Family/ & Wholesale:					
12		5/8" x 3/4"	1	1.0	1	
13		3/4"	0	1.5	0	
14		1"	0	2.5	0	
15		1 1/2"	0	5.0	0	
16		2"	0	8.0	0	
17		3"	0	16.0	0	
18		4"	0	25.0	0	
19		6"	0	50.0	0	
20		8"	0	80.0	0	
21		10"	0	115.0	0	
22		Subtotal	1		1	
23	**Total Number of ERCs**		168		168	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER

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

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC
Schedule No. 11 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
	Water Treatment Plant:		
1	1996 ERCs	168	Sch. 10 (w)
2	Margin Reserve Factor	1.019	Note: (a)
3	Current ERCs Plus Margin Reserve	171	
4	Used & Useful Percentage	100.00%	Sch. 6 (w), p 2
5	Plant Capacity in ERCs	171	
6	Future ERCs	0	
7	Projected Average Annual Growth in ERCs	1	Sch. 12 (w)
8	Number of Years to Design Capacity	0.00	
	Distribution Mains:		
9	1996 ERCs	168	Sch. 10 (w)
10	Margin Reserve Factor	1.006	Note: (a)
11	Current ERC's with Margin Reserve	169	
12	Permitted No. of Lots/ERC's @ 12/31/96	215	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	215	
15	Future ERCs	46	
16	Projected Average Annual Growth in ERCs	1	Sch. 12 (w)
17	Number of Years to Design Capacity	41.97	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

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

Explanation: Rule 25-30.565 (4) (r) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC
Schedule No. 12 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) YEAR	(2) # New ERC's	(3) Total ERC's	(4) Supporting Schedules
1	1996		168	Vol 6, Book 1
2	1997	1	169	Sch F-8
3	1998	1	170	
4	1999	1	171	
5	2000	1	172	
6	2001	1	173	
7	2002	1	174	
8	2003	1	175	
9	2004	1	177	
10	2005	1	178	
11	2006	1	179	
12	2007	1	180	
13	2008	1	181	
14	2009	1	182	
15	2010	1	183	
16	2011	1	184	
17	2012	1	185	
18	2013	1	186	
19	2014	1	188	
20	2015	1	189	
21	2018	1	190	
22	2017	1	191	
23	2018	1	192	
24	2019	1	193	
25	2020	1	194	
26	2021	1	195	
27	2022	1	196	
28	2023	1	197	
29	2024	1	199	
30	2025	1	200	
31	2026	1	201	
32	2027	1	202	
33	2028	1	203	
34	2029	1	204	
35	2030	1	205	
36	2031	1	206	
37	2032	1	207	
38	2033	1	208	
39	2034	1	210	
40	2035	1	211	
41	2036	1	212	

SCHEDULE OF DEVELOPER AGREEMENTS

Company: SSU / Lake / Piney Woods Docket No.: 950495 Test Year Ended: 12/31/96 Historical ( ) Projected (X)	Explanation: Rule 25-30.565 (4) (j) Provide a list of outstanding developer agreements.	FPSC Schedule No. 13 (w) Page 1 of 1 Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

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

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC
Schedule No. 14 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	None - The company can not predict when property would be contributed under the
2	developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
3	

COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION OF TREATMENT FACILITIES

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

Explanation: Rule 25-30.565 (4) (n) Copies of approvals or permits for construction and operation of treatment facilities

FPSC
Schedule No. 15 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Copies of approvals and permits for construction and
2	operation of treatment facilities were provided in
3	the Additional Engineering Information.

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: SSU / Lake / Piney Woods Docket No.: 950495 Test Year Ended: 12/31/96 Historical [ ] Projected [X]	Explanation: Rule 25-30.565 (4) (c) A detailed statement by a registered professional engineer showing the cost, by Uniform System of Accounting account numbers, end capacity of proposed plant expansion	FPSC Schedule No. 16 (w) Page 1 of 1 Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant
2	expansions.

SCHEDULE OF MANDATED PLANT UPGRADES

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

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC
Schedule No. 17 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	SSU does not foresee the imposition of mandated upgrades resulting from
2	the developer agreement identified in Volume VIII, Book 1

STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN EXTENSION POLICY

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

Explanation: Rule 25-30.565 (4) (u) A statement of the existing and proposed on-site and off-site main installation charges or policy

FPSC
Schedule No. 18 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

Company: SSU / Lake / Piney Woods
Docket No.: 950495
Test Year Ended: 12/31/98
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 19
Page 1 of 1
Preparer: C. Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains
1	Please refer to D-Schedules in the minimum filing requirements.
2	Future expansions will be financed through a combination of
3	debt and equity, as appropiate.
4	

SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER
FPSC CONVENTIONAL TREATMENT

Company: SSU / Citrus / Point O' Woods
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

FPSC
Schedule No. 1 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A	$1,134.28	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	$8.28	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - All Customers	Actual Cost less 20%	$66.39	Sch. 4 (w)
4	Per Foot Equivalent	N/A	$0.87	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	$75.00	$90.00	Sch. 5 (w)
6	Per Connection - 1"	$100.00	$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	$175.00	$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	*Actual Cost*	Sch. 5 (w)
	(4) Service Installation Charges:			
10	Per Connection - 5/8 " x 3/4"	$150.00	$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	**(5) Inspection Fee:**	N/A	N/A	
16	**Total Minimum Charges - (5/8" meter)**	$225.00	$1,435.66	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

Company: SSU / Citrus / Point O' Woods
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

FPSC
Schedule No. 2 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	$495,438	$66,223	$91,416	$10,561	$663,639	Sch. 6 (w) p 1
2	Land	$3,405				$3,405	Sch. 6 (w) p 1
3	Depreciable Assets	$492,033	$66,223	$91,416	$10,561	$660,234	
4	Accumulated Depreciation to Date	$7,395	$30,749	$39,061	$1,066	$78,271	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	$7,395	$38,718	$39,061	$1,066	$86,241	
6	Net Plant at Design Capacity	$486,043	$27,505	$52,355	$9,495	$577,398	
7	Transmission & Distribution / Collection Lines		$66,223			$66,223	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			9.98%	
9	CIAC to Date	$0	$88,821	$45,716	$10,692	$145,229	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	$0	$36,448	$11,708	$1,015	$49,171	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	$0	$47,137	$11,708	$1,015	$59,860	
12	Future Customers (ERC) to be Connected	0	45	0	0	5	Sch. 11 (w)
13	Composite Depreciation Rate	4.14%	2.32%			3.93%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	$75.00	$150.00	$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	14.99%	
16	Requested Service Availability Charge Per ERC	$1,134.28	$66.39	$90.00	$143.00	$1,435.66	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.00%	162.18%	N/A	N/A	18.10%	
18	Minimum Service Availability Charge Per ERC					($5,243.54)	
19	Level of CIAC at Design Capacity					9.98%	
20	Maximum Service Availability Charge Per ERC					$65,693.63	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	387	415	361	361	390	Sch. 11 (w)
23	Current No. of Customers	367	370	361	361	361	Sch. 11 (w)
24	Annual Growth	9	9	N/A	N/A	9	Sch. 11 (w)
25	Calculation of Z	0	3	N/A	N/A	0	
26	Number of Years to Design Capacity	0.00	5.18	N/A	N/A	0.61	Sch. 11 (w)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER
- Based on Used & Useful Historical Plant -

Company: SSU / Citrus / Point O' Woods
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (s) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 3 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees		(2) Amount	(4) Supporting Schedules
	1996 Average Balance:			
1	*Gross Book Value - Plant (Excluding General Plant)*		$495,438	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant		($7,395)	Sch. 7 (w)
3	Net Plant In Service		$488,043	
4	Used & Useful %		100.00%	Sch. 6 (w) p 2
5	*Net Plant - Used & Useful*		$488,043	
6	1996 ERCs		361	Sch 10 (w)
7	3 Year Margin Reserve additional ERCs		26	Sch. 12 (w)
8	Total ERCs		387	
9	*Net Plant Per ERC*		$1,260	
10	Less: Utility Investment	10.00%	($126)	
11	Proposed Plant Capacity Fee Per ERC		$1,134	
12	Proposed Plant Capacity Fee Per Gallon (137 Gallons Per ERC)		$8.28	
	Calculation of Gallons Per ERC			
13	Total Consumption in Gallons		18,016,503	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's		361	Sch. 10 (w)
15	Consumption Per ERC		49,919	
16	Divide by 365 Days		365	
17	Gallons Per Day Per ERC		137	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER
- Based on Used and Useful Historical Plant -

Company: SSU / Citrus / Point O' Woods
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (a) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 4 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges		(2) Amount	(3) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Mains		$66,223	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains		($30,749)	Sch. 7 (w)
3	Net Plant In Service - Mains		$35,475	
4	Used & Useful %		95.3%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$33,810	
6	1996 ERCs		361	Sch. 10 (w)
7	Net Plant Per ERC - Mains		$94	
8	Less: Utility Investment	27.00%	($25)	
9	Proposed Main Extension Fee Per ERC		$68	
10	Proposed Main Extension Fee Per Foot (79 feet per lot)		$0.87	
	Calculation of Feet Per Lot			
11	A. Installed Footage of Distribution Mains		28,500	Annual Report
12	B. Number of Lots		361	Sch. 11 (w)
13	C. Feet per Lot (A/B)		79	

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

Company: SSU / Citrus / Point O' Woods
Docket No.: 950495
Test Year En Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (t) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 1 of 2
Preparer: Bliss

Line No.	Descriptions		Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	METER INSTALLATIONS:								
1	1. Direct Labor (2 Persons x 1.5 Hours)		3	$45.18	$45.18	$45.18	$45.18	$45.18	At Cost
2	2. Materials	a. Meter Box (Standard)	1	$9.59	$9.59	$9.59	$18.55	$18.55	At Cost
3		b. Meter	1	$24.91	$40.81	$68.37	$190.80	$256.52	At Cost
4		c. Couplings (Brass)	2	$3.66	$3.66	$5.09	$20.67	$24.38	At Cost
5		d. Washers	2	$0.10	$0.10	$0.13	$0.27	$0.42	At Cost
6	3. A & G Overhead Rate (16.76%) *			$8.41	$9.08	$13.94	$38.60	$50.26	At Cost
7		Total		$69.85	$108.42	$142.30	$314.07	$395.31	At Cost
8		Proposed		$90.00	$110.00	$140.00	$300.00	$385.00	At Cost
	DOUBLE SERVICE INSTALLATIONS:								
9	1. Direct Labor (2 persons x 4 hours)		8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
10	2. Materials	a. Tapping Saddle 8"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
11		b. Corporation Stop	1	$10.60	$10.60	$16.70	$44.52	$65.72	At Cost
12		c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$18.30	$33.30	At Cost
13		d. Curb Stop / Comp. ads	2	$25.44	$25.44	$35.94	$89.76	$127.20	At Cost
14		e. U-Branch (Double Serv	1	$13.89	$13.89	$13.89	$13.89	$13.89	At Cost
15	3. A & G Overhead Rate (16.76%)			$13.05	$13.05	$16.39	$31.83	$43.97	At Cost
16		Total		$211.42	$211.42	$234.66	$340.86	$426.82	At Cost
17		*Proposed (Each)*		$108.00	$108.00	$117.00	$170.00	$213.00	At Cost
	SINGLE SERVICE INSTALLATION:								
18	1. Direct Labor (2 persons x 4 hours)		8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
19	2. Materials	a. Tapping Saddle 8"	1	$22.28	$22.26	$22.26	$22.26	$22.26	At Cost
20		b. Corporation Stop	1	*$10.60*	*$10.60*	*$16.70*	*$44.52*	*$65.72*	*At Cost*
21		c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$18.30	$33.30	At Cost
22		d. Curb Stop / Comp. ads	1	$12.72	$12.72	$12.72	$12.72	$12.72	At Cost
23	3. A & G Overhead Rate (16.76%)			$8.59	$8.59	$10.17	$16.39	$22.46	At Cost
24		Total		$180.35	$180.35	$191.33	$234.67	$276.94	At Cost
25		Proposed (Each)		$180.00	$180.00	$191.00	$235.00	$277.00	At Cost
26		Avg. for Single &		$143.00	$143.00	$154.00	$202.50	$245.00	

A &G Overhead is only applied to the purchase of materials.
Transportation O & M expenses for trucks & heavy equipment are booked separataly to Account 650

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

Company: SSU / Citrus / Point O' Woods
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (l) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 2 of 2
Preparer: Bliss

Line No.	Descriptions	Unit		5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	UNIT PRICES:								
1	Direct Labor	Hour	15.06						
	Material for Meters								
2	1. Meter	Each		24.91	40.81	68.37	190.80	256.52	At Cost
3	2. Meter Box (Standard)	Each		9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair		3.66	3.66	5.09	20.87	24.38	At Cost
5	4. Washers (Rubber)	Each		0.10	0.10	0.13	0.27	0.42	At Cost
	Material for New Service								
6	1. Tapping Saddle (Cost for 6")		22.26	22.26	22.26	22.26	22.26	22.26	At Cost
7	2. Corp Stop w/ Comp adaptor	Each		10.80	10.80	16.70	44.52	65.72	At Cost
8	3. Poly tubing (Hymol)	Foot		0.19	0.19	0.30	0.61	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each		12.72	12.72	17.97	44.89	63.60	At Cost
10	5. U-Branch (for Double Service)	Each		13.89	13.89	13.89	13.89	13.89	At Cost

Notes:
1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12. ($7.48 + $15.00)/2
3. Unit prices as quoted by raputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 6.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Citrus / Point O' Woods
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
Schedule No. 6 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	978	978				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	345	345				
5	SOURCE OF SUPPLY & PUMPING						
6	303.2 Land & Land Rights	2,581	2,581				
7	304.2 Structures & Improvements	3,480	3,480				
8	305.2 Collecting & Impounding reservoirs	22	22				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	78,953	78,953				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	9,443	9,443				
13	310.2 Power Generation Equipment	46,983	46,983				
14	311.2 Pumping Equipment	112,310	112,310				
15	339.2 Other Plant & Miscellaneous	1,810	1,810				
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	236	236				
18	304.3 Structures & Improvements	52,888	52,888				
19	320.3 Water Treatment Equipment	144,867	144,867				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	824	624				
22	TRANSMISSION & DISTRIBUTION						
23	303.4 Land & Land Rights	2	2				
24	304.4 Structures & Improvements	1,003	1,003				
25	330.4 Distribution Reservoirs	38,932	36,932				
26	331.4 Transmission & Distribution	62,809		62,809			
27	333.4 Services	10,561				10,561	
28	334.4 Meters & Meter Installation	91,416			91,416		
29	335.4 Hydrants	3,415		3,415			
30	339.4 Other Plant & Miscellaneous	1,981	1,981				
31	GENERAL PLANT						
32	303.5 Land & Land Rights	983					
33	304.5 Structures & Improvements	10,018					
34	340.5 Office Furniture & Equipment	6,191					
35	340.51 Computer Equipment	18,480					
36	341.5 Transportation Equipment	9,508					
37	342.5 Stores Equipment	89					
38	343.5 Tools, Shop & Garage Equipment	3,451					
39	344.5 Laboratory Equipment	3,129					
40	345.5 Power Operated Equipment	3,952					
41	346.5 Communication Equipment	1,793					
42	347.5 Miscellaneous Equipment	806					
43	348.5 Other Tangible Plant	1,518					
44	Subtotal	721,557	495,438	66,223	91,416	10,561	
45	Future Costs / CWIP	0	0	0	0	0	
46	Total	721,557	495,438	66,223	91,416	10,581	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Citrus / Point O' Woods
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

FPSC
Schedule No. 6 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	3,107		3,107			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	3,107	0	3,107	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	3,107	0	3,107	0	0	
47	Total Net Plant	721,557	495,438	88,223	91,416	10,561	
48	Used & Useful Percentage	100%	100%	95%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Company: SSU / Citrus / Point O' Woods
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
Schedule No. 7 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						MFR Vol. 3. Book 1, A-9
2	301.1 Organization	0	0				
3	302.1 Franchises	121	121				
4	339.1 Other Plant & Miscellaneous	81	81				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	960	960				
8	305.2 Collecting & Impounding reservoirs	4	4				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	-45,203	-45,203				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	3,442	3,442				
13	310.2 Power Generation Equipment	4,699	4,699				
14	311.2 Pumping Equipment	20,179	20,179				
15	339.2 Other Plant & Miscellaneous	862	862				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	3,367	3,367				
19	320.3 Water Treatment Equipment	13,946	13,946				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	16	16				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	188	188				
25	330.4 Distribution Reservoirs	4,653	4,653				
26	331.4 Transmission & Distribution	30,348		30,348			
27	333.4 Services	1,066				1,066	
28	334.4 Meters & Meter Installation	39,061			39,061		
29	335.4 Hydrants	400		400			
30	339.4 Other Plant & Miscellaneous	80	80				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	2,359					
34	340.5 Office Furniture & Equipment	3,060					
35	340.51 Computer Equipment	8,072					
36	341.5 Transportation Equipment	7,628					
37	342.5 Stores Equipment	33					
38	343.5 Tools, Shop & Garage Equipment	1,854					
39	344.5 Laboratory Equipment	559					
40	345.5 Power Operated Equipment	3,337					
41	346.5 Communication Equipment	928					
42	347.5 Miscellaneous Equipment	229					
43	348.5 Other Tangible Plant	1,073					
44	Total	107,403	7,395	30,749	39,061	1,066	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Citrus / Point O' Woods
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

FPSC
Schedule No. 8 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	24	24				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	14	14				
5	SOURCE OF SUPPLY & PUMPING						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	105	105				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	2,629	2,629				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	270	270				
13	310.2 Power Generation Equipment	2,349	2,349				
14	311.2 Pumping Equipment	5,616	5,616				
15	339.2 Other Plant & Miscellaneous	64	64				
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	1,603	1,603				
19	320.3 Water Treatment Equipment	6,591	6,591				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	33	33				
22	TRANSMISSION & DISTRIBUTION						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	30	30				
25	330.4 Distribution Reservoirs	997	997				
26	331.4 Transmission & Distribution	1,463		1,463			
27	333.4 Services	264				264	
28	334.4 Meters & Meter Installation	4,571			4,571		
29	335.4 Hydrants	76		76			
30	339.4 Other Plant & Miscellaneous	79	79				
31	GENERAL PLANT						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	250					
34	340.5 Office Furniture & Equipment	413					
35	340.51 Computer Equipment	2,747					
36	341.5 Transportation Equipment	1,585					
37	342.5 Stores Equipment	5					
38	343.5 Tools, Shop & Garage Equipment	218					
39	344.5 Laboratory Equipment	209					
40	345.5 Power Operated Equipment	329					
41	346.5 Communication Equipment	179					
42	347.5 Miscellaneous Equipment	54					
43	348.5 Other Tangible Plant	152					
44	Total Depreciation Expense	32,917	20,404	1,539	4,571	264	
45	1996 Average Depreciable Plant less Land	717,756	492,619	66,223	91,416	10,561	
46	Composite Depreciation Rate	4.59%	4.14%	2.32%	5.00%	2.50%	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Citrus / Point O' Woods
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

FPSC
Schedule No. 8 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	SOURCE OF SUPPLY & PUMPING						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	TRANSMISSION & DISTRIBUTION						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	140		140			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	GENERAL PLANT						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	140	0	140	0	0	
48	CIAC Amortization Expense	4,722	134	2,035	2,286	267	
47	Non Used & Useful Percentage	0%	0%	5%	0%	0%	
48	Non Used & Useful Amortization Expense	20	0	95	0	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER

Company: SSU / Citrus / Point O' Woods
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC
Schedule No. 9 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average CIAC	(3) 1996 CIAC Acc. Amort.	(4) Supporting Schedules
1	Plant Capacity Fees	0	0	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	85,521	35,885	
3	Meter Installation Fees	45,716	11,708	
4	Contributed Lines	0	0	
5	Cont. Prpty Other than Lines	3,300	563	
6	Service Installation Fees	10,692	1,015	
7	TOTAL WATER CIAC	145,229	49,171	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

Company: SSU / Citrus / Point O' Woods
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
Schedule No. 10 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Meter Size	(2) 1996 Average No. of Customers	(3) Demand Factor	(4) Meter Equivalents (ERC)	(5) Supporting Schedules
	Residential:				
1	5/8" x 3/4"	334	1.0	334	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	0	2.5	0	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	334		334	
	General/Multi-Family/ & Wholesale:				
12	5/8" x 3/4"	27	1.0	27	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	0	5.0	0	
16	2"	0	8.0	0	
17	3"	0	16.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	27		27	
23	**Total Number of ERCs**	361		381	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER

Company: SSU / Citrus / Point O' Woods
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC
Schedule No. 11 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
	Water Treatment Plant:		
1	1996 ERCs	361	Sch. 10 (w)
2	Margin Reserve Factor	1.072	Note: (a)
3	Current ERCs Plus Margin Reserve	387	
4	Used & Useful Percentage	100.00%	Sch. 6 (w), p 2
5	Plant Capacity in ERCs	387	
6	Future ERCs	0	
7	Projected Average Annual Growth in ERCs	9	Sch. 12 (w)
8	Number of Years to Design Capacity	0.00	
	Distribution Mains:		
9	1996 ERCs	361	Sch. 10 (w)
10	Margin Reserve Factor	1.024	Note: (a)
11	Current ERC's with Margin Reserve	370	
12	Permitted No. of Lots/ERC's @ 12/31/96	415	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	415	
15	Future ERCs	45	
16	Projected Average Annual Growth in ERCs	9	Sch. 12 (w)
17	Number of Years to Design Capacity	5.18	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

Company: SSU / Citrus / Point O' Woods
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (r) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC
Schedule No. 12 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) YEAR	(2) # New ERC's	(3) Total ERC's	(4) Supporting Schedules
1	1996		361	Vol 6, Book 1
2	1997	9	370	Sch F-8
3	1998	9	378	
4	1999	9	387	
5	2000	9	396	
6	2001	9	405	
7	2002	9	414	
8	2003	9	422	

SCHEDULE OF DEVELOPER AGREEMENTS

Company: SSU / Citrus / Point O' Woods
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (j) Provide a list of outstanding developer agreements.

FPSC
Schedule No. 13 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: SSU / Citrus / Point O' Woods
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC
Schedule No. 14 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	None - The company can not predict when property would be contributed under the
2	developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
3	

COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION OF TREATMENT FACILITIES

Company: SSU / Citrus / Point O' Woods
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (n) Copies of approvals or permits for construction and operation of treatment facilities

FPSC
Schedule No. 15 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Copies of approvals and permits for construction and
2	operation of treatment facilities were provided in
3	the Additional Engineering Information.

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: *SSU / Citrus / Point O' Woods* Docket No.: 950495 Test Year Ended: 12/31/96 Historical [ ] Projected [X]	Explanation: Rule 25-30.565 (4) (o) A detailed statement by a registered professional engineer showing the cost, by Uniform System of Accounting account numbers, and capacity of proposed plant expansion	FPSC Schedule No. 16 (w) Page 1 of 1 Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant
2	expansions.

SCHEDULE OF MANDATED PLANT UPGRADES

Company: SSU / Citrus / Point O' Woods
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC
Schedule No. 17 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	SSU does not foresee the imposition of mandated upgrades resulting from
2	the developer agreement identified in Volume VIII, Book 1

STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN EXTENSION POLICY

Company: SSU / Citrus / Point O' Woods
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (u) A statement of the existing and proposed on-site and off-site main installation charges or policy

FPSC
Schedule No. 18 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

Company: SSU / Citrus / Point O' Woods
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 19
Page 1 of 1
Preparer: C. Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains
1	Please refer to D-Schedules in the minimum filing requirements.
2	Future expansions will be financed through a combination of
3	debt and equity, as appropiate.
4	

SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER
FPSC CONVENTIONAL TREATMENT

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

FPSC
Schedule No. 1 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A	$311.89	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	$2.64	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - All Customers	Actual Cost less 20%	$81.97	Sch. 4 (w)
4	Per Foot Equivalent	N/A	$0.50	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	$75.00	$90.00	Sch. 5 (w)
6	Per Connection - 1"	$100.00	$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	$175.00	$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
10	Per Connection - 5/8 " x 3/4"	$150.00	$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	**(5) Inspection Fee:**	N/A	N/A	
18	**Total Minimum Charges - (5/8" meter)**	$225.00	$606.86	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

FPSC
Schedule No. 2 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	$89,168	$44,123	$16,686	$8,668	$158,644	Sch. 6 (w) p 1
2	Land	$441				$441	Sch. 6 (w) p 1
3	Depreciable Assets	$88,727	$44,123	$16,686	$8,668	$158,203	
4	Accumulated Depreciation to Date	$20,599	$18,725	$7,659	$1,564	$48,548	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	$20,599	$44,123	$7,659	$1,564	$73,945	
6	Net Plant at Design Capacity	$88,569	$0	$11,027	$5,103	$84,699	
7	Transmission & Distribution / Collection Lines		$44,123			$44,123	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			27.81%	
9	CIAC to Date	$51	$15,259	$6,781	$658	$22,749	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	$1	$5,616	$1,836	$14	$7,467	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	$1	$44,378	$1,836	$14	$46,227	
12	Future Customers (ERC) to be Connected	0	343	0	0	114	Sch. 11 (w)
13	Composite Depreciation Rate	4.51%	2.33%			3.79%	Sch. 6 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	$75.00	$150.00	$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	-16.15%	
16	Requested Service Availability Charge Per ERC	$311.89	$61.97	$90.00	$143.00	$606.86	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.07%	100.00%	N/A	N/A	-1.90%	
18	Minimum Service Availability Charge Per ERC					$1,305.36	
19	Level of CIAC at Design Capacity					27.81%	
20	Maximum Service Availability Charge Per ERC					$2,414.57	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	198	535	188	188	309	Sch. 11 (w)
23	Current No. of Customers	198	192	188	186	188	Sch. 11 (w)
24	Annual Growth	3	3	N/A	N/A	3	Sch. 11 (w)
25	Calculation of Z	0	437	N/A	N/A	76	
26	Number of Years to Design Capacity	0.00	109.03	N/A	N/A	36.09	Sch. 11 (w)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER
- Based on Used & Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (a) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 3 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees		(2) Amount	(4) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Plant (Excluding General Plant)		$89,168	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant		($20,599)	Sch. 7 (w)
3	Net Plant In Service		$68,569	
4	Used & Useful %		100.00%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$68,569	
6	1996 ERCs		188	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs		9	Sch. 12 (w)
8	Total ERCs		198	
9	Net Plant Per ERC		$347	
10	Less: Utility Investment	10.00%	($35)	
11	Proposed Plant Capacity Fee Per ERC		$312	
12	Proposed Plant Capacity Fee Per Gallon (116 Gallons Per ERC)		$2.64	
	Calculation of Gallons Per ERC			
13	Total Consumption in Gallons		8,105,418	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's		188	Sch. 10 (w)
15	Consumption Per ERC		43,019	
16	Divide by 365 Days		365	
17	Gallons Per Day Per ERC		118	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER
- Based on Used and Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (a) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 4 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges		(2) Amount	(3) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Mains		$44,123	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains		($16,725)	Sch. 7 (w)
3	Net Plant In Service - Mains		$27,398	
4	Used & Useful %		58.4%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$15,996	
6	1996 ERCs		188	Sch. 10 (w)
7	Net Plant Per ERC - Mains		$85	
8	Less: Utility Investment	27.00%	($23)	
9	Proposed Main Extension Fee Per ERC		$62	
10	Proposed Main Extension Fee Per Foot (123 feet per lot)		$0.50	
	Calculation of Feet Per Lot			
11	A. Installed Footage of Distribution Mains		23,137	Annual Report
12	B. Number of Lots		188	Sch. 11 (w)
13	C. Feet per Lot (A/B)		123	

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

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

Explanation: Rule 25-30.565 (4) (t) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 1 of 2
Preparer: Bliss

Line No.	Descriptions		Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	METER INSTALLATIONS:								
1	1. Direct Labor (2 Persons x 1.5 Hours)		3	$45.18	$45.18	$45.18	$45.18	$45.18	At Cost
2	2. Materials	a. Meter Box (Standard)	1	$9.59	$9.59	$9.59	$18.55	$18.55	At Cost
3		b. Meter	1	$24.91	$40.81	$68.37	$190.80	$256.52	At Cost
4		c. Couplings (Brass)	2	$3.66	$3.66	$5.09	$20.67	$24.36	At Cost
5		d. Washers	2	$0.10	$0.10	$0.13	$0.27	$0.42	At Cost
6	3. A & G Overhead Rate (16.76%) *			$8.41	$9.08	$13.94	$38.60	$50.26	At Cost
7		Total		$89.85	$108.42	$142.30	$314.07	$395.31	At Cost
8		**Proposed**		**$90.00**	**$110.00**	**$140.00**	**$300.00**	**$385.00**	**At Cost**
	DOUBLE SERVICE INSTALLATIONS:								
9	1. Direct Labor (2 persons x 4 hours)		8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
10	2. Materials	a. Tapping Seddle 8"	1	$22.26	$22.26	$22.28	$22.26	$22.26	At Cost
11		b. Corporation Stop	1	$10.60	$10.60	$18.70	$44.52	$65.72	At Cost
12		c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$18.30	$33.30	At Cost
13		d. Curb Stop / Comp. ada	2	$25.44	$25.44	$35.94	$89.78	$127.20	At Cost
14		e. U-Branch (Double Serv	1	$13.89	$13.89	$13.89	$13.89	$13.89	At Cost
15	3. A & G Overhead Rate (16.76%)			$13.05	$13.05	$16.39	$31.63	$43.97	At Cost
16		Total		$211.42	$211.42	$234.66	$340.66	$426.82	At Cost
17		**Proposed (Each)**		**$106.00**	**$106.00**	**$117.00**	**$170.00**	**$213.00**	At Cost
	SINGLE SERVICE INSTALLATION:								
18	1. Direct Labor (2 persons x 4 hours)		8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
19	2. Materials	a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
20		b. Corporation Stop	1	$10.60	$10.60	$18.70	$44.52	$65.72	At Cost
21		c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$18.30	$33.30	At Cost
22		d. Curb Stop / Comp. ada	1	$12.72	$12.72	$12.72	$12.72	$12.72	At Cost
23	3. A & G Overhead Rate (16.76%)			$8.59	$8.59	$10.17	$16.39	$22.46	At Cost
24		Total		$180.35	$180.35	$191.33	$234.67	$276.94	At Cost
25		**Proposed (Each)**		**$180.00**	**$180.00**	**$191.00**	**$235.00**	**$277.00**	At Cost
26		**Avg. for Single &**		**$143.00**	**$143.00**	**$154.00**	**$202.50**	**$245.00**	

A &G Overheed is only applied to the purchase of matarials.
Transportation O & M expenses for trucks & heavy equipment are booked separataly to Account 650

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

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

Explanation: Rule 25-30.565 (4) (t) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 2 of 2
Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	UNIT PRICES:							
1	Direct Labor	Hour	15.06					
	Material for Meters							
2	1. Meter	Each	24.91	40.81	68.37	190.80	256.52	At Cost
3	2. Meter Box (Standard)	Each	9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair	3.66	3.66	5.09	20.67	24.38	At Cost
5	4. Washers (Rubber)	Each	0.10	0.10	0.13	0.27	0.42	At Cost
	Material for New Service							
6	1. Tapping Saddle (Cost for 6")		22.26	22.26	22.26	22.26	22.26	22.26 At Cost
7	2. Corp Stop w/ Comp adaptor	Each		10.60	10.60	16.70	44.52	65.72 At Cost
8	3. Poly tubing (Hymol)	Foot		0.19	0.19	0.30	0.61	1.11 At Cost
9	4. Curb Stop w/ Comp adaptor	Each		12.72	12.72	17.97	44.88	63.60 At Cost
10	5. U-Branch (for Double Service)	Each		13.89	13.89	13.89	13.89	13.89 At Cost

Notes:
1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12. ($7.48 + $15.00)/2
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 6.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
Schedule No. 6 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	38	38				Book 1, A-5
4	338.1 Other Plant & Miscellaneous	123	123				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	41	41				
7	304.2 Structures & Improvements	3,653	3,653				
8	305.2 Collecting & Impounding reservoirs	6	6				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	3,542	3,542				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	1,420	1,420				
13	310.2 Power Generation Equipment	45,114	45,114				
14	311.2 Pumping Equipment	11,143	11,143				
15	339.2 Other Plant & Miscellaneous	-18	-18				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	5,002	5,002				
18	304.3 Structures & Improvements	4,775	4,775				
19	320.3 Water Treatment Equipment	8,778	8,778				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	400	400				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	3	3				
24	304.4 Structures & Improvements	-1	-1				
25	330.4 Distribution Reservoirs	4,923	4,923				
26	331.4 Transmission & Distribution	44,001		44,001			
27	333.4 Services	6,668				6,668	
28	334.4 Meters & Meter Installation	18,686			18,686		
29	335.4 Hydrants	122		122			
30	339.4 Other Plant & Miscellaneous	226	226				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	477					
33	304.5 Structures & Improvements	4,863					
34	340.5 Office Furniture & Equipment	3,006					
35	340.51 Computer Equipment	8,001					
36	341.5 Transportation Equipment	4,616					
37	342.5 Stores Equipment	43					
38	343.5 Tools, Shop & Garage Equipment	1,675					
39	344.5 Laboratory Equipment	1,519					
40	345.5 Power Operated Equipment	1,919					
41	346.5 Communication Equipment	871					
42	347.5 Miscellaneous Equipment	391					
43	348.5 Other Tangible Plant	737					
44	Subtotal	186,761	89,168	44,123	18,686	6,668	
45	Future Costs / CWIP	0	0	0	0	0	
46	Total	186,761	89,168	44,123	18,686	6,668	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 6 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	SOURCE OF SUPPLY & PUMPING						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	TRANSMISSION & DISTRIBUTION						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	18,362		18,362			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	GENERAL PLANT						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	18,362	0	18,362	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	18,362	0	18,362	0	0	
47	Total Net Plant	186,761	89,166	44,123	18,686	6,668	
48	Used & Useful Percentage	90%	100%	58%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
Schedule No. 7 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	8	8				Book 1, A-9
4	339.1 Other Plant & Miscellaneous	40	40				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	1,566	1,566				
8	305.2 Collecting & Impounding reservoirs	-1	-1				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	1,692	1,692				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	416	416				
13	310.2 Power Generation Equipment	7,267	7,267				
14	311.2 Pumping Equipment	4,614	4,614				
15	339.2 Other Plant & Miscellaneous	-6	-6				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	1,817	1,817				
19	320.3 Water Treatment Equipment	2,350	2,350				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	8	8				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	730	730				
26	331.4 Transmission & Distribution	16,709		16,709			
27	333.4 Services	1,564				1,564	
28	334.4 Meters & Meter Installation	7,659			7,659		
29	335.4 Hydrants	17		17			
30	339.4 Other Plant & Miscellaneous	80	80				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	1,148					
34	340.5 Office Furniture & Equipment	1,485					
35	340.51 Computer Equipment	3,919					
36	341.5 Transportation Equipment	3,703					
37	342.5 Stores Equipment	18					
38	343.5 Tools, Shop & Garage Equipment	900					
39	344.5 Laboratory Equipment	271					
40	345.5 Power Operated Equipment	1,820					
41	346.5 Communication Equipment	451					
42	347.5 Miscellaneous Equipment	111					
43	348.5 Other Tangible Plant	521					
44	Total	60,890	20,599	16,725	7,659	1,564	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 8 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	1	1				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	5	5				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	111	111				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	118	118				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	41	41				
13	310.2 Power Generation Equipment	2,256	2,256				
14	311.2 Pumping Equipment	557	557				
15	339.2 Other Plant & Miscellaneous	-1	-1				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	145	145				
19	320.3 Water Treatment Equipment	399	399				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	16	16				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	133	133				
26	331.4 Transmission & Distribution	1,025		1,025			
27	333.4 Services	167				167	
28	334.4 Meters & Meter Installation	934			934		
29	335.4 Hydrants	3		3			
30	339.4 Other Plant & Miscellaneous	9	9				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	122					
34	340.5 Office Furniture & Equipment	200					
35	340.51 Computer Equipment	1,334					
36	341.5 Transportation Equipment	769					
37	342.5 Stores Equipment	2					
38	343.5 Tools, Shop & Garage Equipment	105					
39	344.5 Laboratory Equipment	101					
40	345.5 Power Operated Equipment	160					
41	346.5 Communication Equipment	87					
42	347.5 Miscellaneous Equipment	26					
43	348.5 Other Tangible Plant	74					
44	Total Depreciation Expense	8,899	3,790	1,028	934	167	
45	1996 Average Depreciable Plant less Land	181,238	84,122	44,123	18,686	6,668	
46	Composite Depreciation Rate	4.91%	4.51%	2.33%	5.00%	2.50%	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 8 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscelleneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	690		690			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	690	0	690	0	0	
46	CIAC Amortization Expense	714	2	357	339	16	
47	Non Used & Useful Percentage	10%	0%	42%	0%	0%	
48	Non Used & Useful Amortization Expense	70	0	149	0	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC
Schedule No. 9 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average CIAC	(3) 1996 CIAC Acc. Amort.	(4) Supporting Schedules
1	Plant Capacity Fees	51	1	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	15,259	5,616	
3	Meter Installation Fees	6,781	1,836	
4	Contributed Lines	0	0	
5	Cont. Prpty Other than Lines	0	0	
6	Service Installation Fees	658	14	
7	TOTAL WATER CIAC	22,749	7,467	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
Schedule No. 10 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Meter Size	(2) 1996 Average No. of Customers	(3) Demand Factor	(4) Meter Equivalents (ERC)	(5) Supporting Schedules
	Residential:				
1	5/8" x 3/4"	164	1.0	164	MFR Vol. 5, 1996
2	3/4"	0	1.5	0	Sch. E-13
3	1"	1	2.5	3	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	165		166	
	General/Multi-Family/ & Wholesale:				
12	5/8" x 3/4"	6	1.0	6	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	0	5.0	0	
16	2"	2	8.0	16	
17	3"	0	16.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	8		22	
23	**Total Number of ERCs**	173		188	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER

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

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC
Schedule No. 11 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
	Water Treatment Plant:		
1	1996 ERCs	188	Sch. 10 (w)
2	Margin Reserve Factor	1.050	Note: (a)
3	Current ERCs Plus Margin Reserve	198	
4	Used & Useful Percentage	100.00%	Sch. 8 (w), p 2
5	Plant Capacity in ERCs	198	
6	Future ERCs	0	
7	Projected Average Annual Growth in ERCs	3	Sch. 12 (w)
8	Number of Years to Design Capacity	0.00	
	Distribution Mains:		
9	1996 ERCs	188	Sch. 10 (w)
10	Margin Reserve Factor	1.017	Note: (a)
11	Current ERC's with Margin Reserve	192	
12	Permitted No. of Lots/ERC's @ 12/31/96	535	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	535	
15	Future ERCs	343	
16	Projected Average Annual Growth in ERCs	3	Sch. 12 (w)
17	Number of Years to Design Capacity	109.03	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

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

Explanation: Rule 25-30.565 (4) (r) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC
Schedule No. 12 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) YEAR	(2) # New ERC's	(3) Total ERC's	(4) Supporting Schedules
1	1996		188	Vol 6, Book 1
2	1997	3	192	Sch F-8
3	1996	3	195	
4	1999	3	198	
5	2000	3	201	
6	2001	3	204	
7	2002	3	207	
8	2003	3	210	
9	2004	3	214	
10	2005	3	217	
11	2006	3	220	
12	2007	3	223	
13	2008	3	226	
14	2009	3	229	
15	2010	3	233	
16	2011	3	236	
17	2012	3	239	
18	2013	3	242	
19	2014	3	245	
20	2015	3	248	
21	2016	3	251	
22	2017	3	255	
23	2018	3	258	
24	2019	3	261	
25	2020	3	264	
26	2021	3	267	
27	2022	3	270	
28	2023	3	273	
29	2024	3	277	
30	2025	3	280	
31	2026	3	283	
32	2027	3	286	
33	2028	3	289	
34	2029	3	292	
35	2030	3	296	
36	2031	3	299	
37	2032	3	302	
38	2033	3	305	
39	2034	3	308	
40	2035	3	311	
41	2036	3	314	

SCHEDULE OF DEVELDPER AGREEMENTS

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

Explanation: Rule 25-30.565 (4) (j) Provide a list of outstanding developer agreements.

FPSC
Schedule No. 13 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: SSU / Putnam / Pomona Park Docket No.: 950495 Test Year Ended: 12/31/96 Historical [ ] Projected [X]	Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.	FPSC Schedule No. 14 (w) Page 1 of 1 Preparer: Bliss

Line No.	(1) Description
1	None - The company can not predict when property would be contributed under the
2	developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
3	

COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION OF TREATMENT FACILITIES

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

Explanation: Rule 25-30.565 (4) (n) Copies of approvals or permits for construction and operation of treatment facilities

FPSC
Schedule No. 15 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Copies of approvals and permits for construction and
2	operation of treatment facilities were provided in
3	the Additional Engineering Information.

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: SSU / Putnam / Pomona Park Docket No.: 950495 Test Year Ended: 12/31/96 Historical [ ] Projected [X]	Explanation: Rule 25-30.565 (4) (o) A detailed statement by a registered professional engineer showing the cost, by Uniform System of Accounting account numbers, and capacity of proposed plant expansion	FPSC Schedule No. 16 (w) Page 1 of 1 Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant
2	expansions.

SCHEDULE OF MANDATED PLANT UPGRADES

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

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC
Schedule No. 17 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	SSU does not foresee the imposition of mandated upgrades resulting from
2	the developer agreement identified in Volume VIII, Book 1

STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN EXTENSION POLICY

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

Explanation: Rule 25-30.565 (4) (u) A statement of the existing and proposed on-site and off-site main installation charges or policy

FPSC
Schedule No. 18 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

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

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 1B
Page 1 of 1
Preparer: C. Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains
1	Please refer to D-Schedules in the minimum filing requirements.
2	Future expansions will be financed through a combination of
3	debt and equity, as appropriate.
4	

SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER
FPSC CONVENTIONAL TREATMENT

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

FPSC
Schedule No. 1 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A	$713.36	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	$3.07	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - All Customers	Actual Cost less 20%	$396.87	Sch. 4 (w)
4	Per Foot Equivalent	N/A	$2.66	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	$75.00	$80.00	Sch. 5 (w)
6	Per Connection - 1"	$100.00	$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	$175.00	$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	$300.00	Sch. 5 (w)
9	*Per Connection - Over 2"*	*ACTUAL COST*	*Actual Cost*	*Sch. 5 (w)*
	(4) Service Installation Charges:			
10	Per Connection - 5/8 " x 3/4"	$150.00	$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	**(5) Inspection Fee:**	N/A	N/A	
16	**Total Minimum Charges - (5/8" meter)**	$225.00	$1,343.23	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

FPSC
Schedule No. 2 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	$160,351	$182,599	$17,943	$3,371	$364,263	Sch. 6 (w) p 1
2	Land	$15,032				$15,032	Sch. 6 (w) p 1
3	Depreciable Assets	$145,319	$182,599	$17,943	$3,371	$349,232	
4	Accumulated Depreciation to Date	$25,631	$22,966	$6,206	$458	$55,262	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	$25,631	$182,599	$6,206	$458	$214,894	
6	Net Plant at Design Capacity	$134,719	$0	$11,736	$2,913	$149,369	
7	Transmission & Distribution / Collection Lines		$182,599			$182,599	Sch. 8 (w)
8	Minimum Level of CIAC		100.00%			50.13%	
9	CIAC to Date	$176	$15,163	$22,006	$858	$38,003	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	$4	$9,739	$9,042	$14	$18,799	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	$4	$28,906	$9,042	$14	$37,966	
12	Future Customers (ERC) to be Connected	0	182	0	0	97	Sch. 11 (w)
13	Composite Depreciation Rate	4.45%	2.33%			3.32%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	$75.00	$150.00	$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	7.61%	
16	Requested Service Availability Charge Per ERC	$713.36	$396.87	$90.00	$143.00	$1,343.23	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.13%	100.00%	N/A	N/A	45.30%	
18	Minimum Service Availability Charge Per ERC					$1,486.56	
19	Level of CIAC at Design Capacity					50.13%	
20	Maximum Service Availability Charge Per ERC					$2,224.50	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	170	345	160	160	263	Sch. 11 (w)
23	Current No. of Customers	170	183	160	160	160	Sch. 11 (w)
24	Annual Growth	3	3	N/A	N/A	3	Sch. 11 (w)
25	Calculation of Z	0	115	N/A	N/A	46	
26	Number of Years to Design Capacity	0.00	54.26	N/A	N/A	28.89	Sch. 11 (w)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER
- Based on Used & Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (s) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 3 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees		(2) Amount	(4) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Plant (Excluding General Plant)		$160,351	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant		($25,631)	Sch. 7 (w)
3	Net Plant In Service		$134,719	
4	Used & Useful %		100.00%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$134,719	
6	1996 ERCs		160	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs		10	Sch. 12 (w)
8	Total ERCs		170	
9	Net Plant Per ERC		$793	
10	Less: Utility Investment	10.00%	($79)	
11	Proposed Plant Capacity Fee Per ERC		$713	
12	*Proposed Plant Capacity Fee Per Gallon (232 Gallons Per ERC)*		$3.07	
	Calculation of Gallons Per ERC			
13	Total Consumption in Gallons		13,528,084	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's		160	Sch. 10 (w)
15	Consumption Per ERC		84,595	
16	Divide by 365 Days		365	
17	Gallons Per Day Per ERC		232	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER
- Based on Used and Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (a) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 4 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges		(2) Amount	(3) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Mains		$182,599	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains		($22,966)	Sch. 7 (w)
3	Net Plant in Service - Mains		$159,632	
4	Used & Useful %		54.5%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$86,941	
6	1996 ERCs		160	Sch. 10 (w)
7	Net Plant Per ERC - Mains		$544	
8	Less: Utility Investment	27.00%	($147)	
9	Proposed Main Extension Fee Per ERC		$397	
10	Proposed Main Extension Fee Per Foot (149 feet per lot)		$2.66	
	Calculation of Feet Per Lot			
11	A. Installed Footage of Distribution Mains		23,800	Annual Report
12	B. Number of Lots		160	Sch. 11 (w)
13	C. Feet per Lot (A/B)		149	

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

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

Explanation: Rule 25-30.565 (4) (t) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 1 of 2
Preparer: Bliss

Line No.	Descriptions		Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	METER INSTALLATIONS:								
1	1. Direct Labor (2 Persons x 1.5 Hours)		3	$45.18	$45.18	$45.18	$45.18	$45.18	At Cost
2	2. Materials	a. Meter Box (Standard)	1	$9.59	$9.59	$9.59	$16.55	$18.55	At Cost
3		b. Meter	1	$24.91	$40.81	$68.37	$190.80	$256.52	At Cost
4		c. Couplings (Brass)	2	$3.66	$3.66	$5.09	$20.67	$24.38	At Cost
5		d. Washers	2	$0.10	$0.10	$0.13	$0.27	$0.42	At Cost
6	3. A & G Overhead Rate (18.78%) *			$6.41	$9.08	$13.94	$38.60	$50.26	At Cost
7		Total		$89.85	$108.42	$142.30	$314.07	$395.31	At Cost
8		**Proposed**		**$90.00**	**$110.00**	**$140.00**	**$300.00**	**$385.00**	**At Cost**
	DOUBLE SERVICE INSTALLATIONS:								
9	1. Direct Labor (2 persons x 4 hours)		8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
10	2. Materials	a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
11		b. Corporation Stop	1	$10.60	$10.60	$16.70	$44.52	$65.72	At Cost
12		c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$18.30	$33.30	At Cost
13		d. Curb Stop / Comp. ada	2	$25.44	$25.44	$35.94	$89.78	$127.20	At Cost
14		e. U-Branch (Double Serv	1	$13.89	$13.89	$13.89	$13.89	$13.89	At Cost
15	3. A & G Overhead Rate (18.78%)			$13.05	$13.05	$16.39	$31.63	$43.97	At Cost
16		Total		$211.42	$211.42	$234.66	$340.68	$428.82	At Cost
17		**Proposed (Each)**		**$106.00**	**$106.00**	**$117.00**	**$170.00**	**$213.00**	At Cost
	SINGLE SERVICE INSTALLATION:								
18	1. Direct Labor (2 persons x 4 hours)		8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
19	2. Materials	a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
20		b. Corporation Stop	1	$10.60	$10.60	$16.70	$44.52	$65.72	At Cost
21		c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$18.30	$33.30	At Cost
22		d. Curb Stop / Comp. ada	1	$12.72	$12.72	$12.72	$12.72	$12.72	At Cost
23	3. A & G Overhead Rate (16.78%)			$8.59	$8.59	$10.17	$16.39	$22.46	At Cost
24		Total		$180.35	$180.35	$191.33	$234.87	$276.94	At Cost
25		**Proposed (Each)**		**$180.00**	**$180.00**	**$191.00**	**$235.00**	**$277.00**	At Cost
26		**Avg. for Single &**		**$143.00**	**$143.00**	**$154.00**	**$202.50**	**$245.00**	

A &G Overhead is only appliad to the purchase of materials.
Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 650

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

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

Explanation: Rule 25-30.565 (4) (t) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 2 of 2
Preparer: Bliss

Line No.	Descriptions	Unit		5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	UNIT PRICES:								
1	Direct Labor	Hour	15.06						
	Material for Meters								
2	1. Meter	Each		24.91	40.81	66.37	190.80	256.52	At Cost
3	2. Meter Box (Standard)	Each		9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair		3.66	3.66	5.09	20.67	24.38	At Cost
5	4. Washers (Rubber)	Each		0.10	0.10	0.13	0.27	0.42	At Cost
	Material for New Service								
6	1. Tapping Saddle (Cost for 6")		22.26	22.26	22.26	22.26	22.26	22.26	At Cost
7	2. Corp Stop w/ Comp adaptor	Each		10.80	10.80	16.70	44.52	65.72	At Cost
8	3. Poly tubing (Hymol)	Foot		0.19	0.19	0.30	0.61	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each		12.72	12.72	17.97	44.89	63.80	At Cost
10	5. U-Branch (for Double Service)	Each		13.89	13.89	13.89	13.89	13.89	At Cost

Notes:
1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12. ($7.48 + $15.00)/2
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 6.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
Schedule No. 6 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	224	224				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	87	87				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	14,658	14,658				
7	304.2 Structures & Improvements	4,776	4,776				
8	305.2 Collecting & Impounding reservoirs	689	689				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	5,011	5,011				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	28	28				
13	310.2 Power Generation Equipment	70,350	70,350				
14	311.2 Pumping Equipment	28,967	28,967				
15	339.2 Other Plant & Miscelleneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	2	2				
18	304.3 Structures & Improvements	3,309	3,309				
19	320.3 Water Treatment Equipment	11,126	11,126				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	374	374				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	2	2				
24	304.4 Structures & Improvements	1	1				
25	330.4 Distribution Reservoirs	20,832	20,832				
26	331.4 Transmission & Distribution	182,009		182,009			
27	333.4 Services	3,371				3,371	
28	334.4 Meters & Meter Installation	17,943			17,943		
29	335.4 Hydrants	590		590			
30	339.4 Other Plant & Miscellaneous	115	115				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	448					
33	304.5 Structures & Improvements	4,543					
34	340.5 Office Furniture & Equipment	2,808					
35	340.51 Computer Equipment	7,474					
36	341.5 Transportation Equipment	4,312					
37	342.5 Stores Equipment	40					
38	343.5 Tools, Shop & Garage Equipment	1,565					
39	344.5 Laboratory Equipment	1,419					
40	345.5 Power Operated Equipment	1,792					
41	346.5 Communication Equipment	813					
42	347.5 Miscellaneous Equipment	366					
43	348.5 Other Tangible Plant	688					
44	Subtotal	390,529	160,351	182,599	17,943	3,371	
45	Future Costs / CWIP	0	0	0	0	0	
46	Total	390,529	160,351	182,599	17,943	3,371	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 6 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	SOURCE OF SUPPLY & PUMPING						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	TRANSMISSION & DISTRIBUTION						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	83,150		83,150			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	GENERAL PLANT						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	83,150	0	83,150	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	83,150	0	83,150	0	0	
47	Total Net Plant	390,529	160,351	182,599	17,943	3,371	
48	Used & Useful Percentage	79%	100%	54%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
Schedule No. 7 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	31	31				Book 1, A-9
4	339.1 Other Plant & Miscellaneous	22	22				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	1,096	1,096				
8	305.2 Collecting & Impounding reservoirs	87	87				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	3,124	3,124				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	7	7				
13	310.2 Power Generation Equipment	7,194	7,194				
14	311.2 Pumping Equipment	8,604	8,604				
15	339.2 Other Plant & Miscellaneous	-2	-2				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	725	725				
19	320.3 Water Treatment Equipment	2,153	2,153				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	8	8				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	4,552	4,552				
26	331.4 Transmission & Distribution	22,859		22,859			
27	333.4 Services	458				458	
28	334.4 Meters & Meter Installation	6,206			6,206		
29	335.4 Hydrants	108		108			
30	339.4 Other Plant & Miscellaneous	32	32				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	1,070					
34	340.5 Office Furniture & Equipment	1,387					
35	340.51 Computer Equipment	3,661					
36	341.5 Transportation Equipment	3,459					
37	342.5 Stores Equipment	15					
38	343.5 Tools, Shop & Garage Equipment	941					
39	344.5 Laboratory Equipment	253					
40	345.5 Power Operated Equipment	1,513					
41	346.5 Communication Equipment	421					
42	347.5 Miscellaneous Equipment	104					
43	348.5 Other Tangible Plant	487					
44	Total	68,472	25,831	22,968	6,206	458	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 8 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	6	6				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	3	3				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	145	145				
8	305.2 Collecting & Impounding reservoirs	14	14				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	167	167				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	1	1				
13	310.2 Power Generation Equipment	3,518	3,518				
14	311.2 Pumping Equipment	1,448	1,448				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	100	100				
19	320.3 Water Treatment Equipment	506	506				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	15	15				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	557	557				
26	331.4 Transmission & Distribution	4,241		4,241			
27	333.4 Services	84				84	
28	334.4 Meters & Meter Installation	897			897		
29	335.4 Hydrants	13		13			
30	339.4 Other Plant & Miscellaneous	5	5				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	114					
34	340.5 Office Furniture & Equipment	187					
35	340.51 Computer Equipment	1,246					
36	341.5 Transportation Equipment	719					
37	342.5 Stores Equipment	2					
38	343.5 Tools, Shop & Garage Equipment	96					
39	344.5 Laboratory Equipment	95					
40	345.5 Power Operated Equipment	149					
41	346.5 Communication Equipment	81					
42	347.5 Miscellaneous Equipment	24					
43	348.5 Other Tangible Plant	89					
44	Total Depreciation Expense	14,504	6,485	4,254	897	84	
45	1996 Average Depreciable Plant less Land	375,421	145,689	182,569	17,943	3,371	
46	Composite Depreciation Rate	3.86%	4.45%	2.33%	5.00%	2.49%	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 8 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	2,216		2,216			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	2,216	0	2,216	0	0	
46	CIAC Amortization Expense	1,822	484	22	1,100	16	
47	*Non Used & Useful Percentage*	21%	0%	46%	0%	0%	
48	Non Used & Useful Amortization Expense	345	0	10	0	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC
Schedule No. 9 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average CIAC	(3) 1996 CIAC Acc. Amort.	(4) Supporting Schedules
1	Plant Capacity Fees	176	4	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	961	198	
3	Meter Installation Fees	22,006	9,042	
4	Contributed Lines	0	0	
5	Cont. Prpty Other than Lines	14,202	9,541	
6	Service Installation Fees	658	14	
7	TOTAL WATER CIAC	38,003	18,799	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
Schedule No. 10 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Meter Size		(2) 1996 Average No. of Customers	(3) Demand Factor	(4) Meter Equivalents (ERC)	(5) Supporting Schedules
	Residential:					
1		5/8" x 3/4"	160	1.0	160	MFR Vol. 5, 1996
2		3/4"	0	1.5	0	Sch. E-13
3		1"	0	2.5	0	
4		1 1/2"	0	5.0	0	
5		2"	0	8.0	0	
6		3"	0	16.0	0	
7		4"	0	25.0	0	
8		6"	0	50.0	0	
9		8"	0	80.0	0	
10		10"	0	115.0	0	
11		Subtotal	160		160	
	General/Multi-Family/ & Wholesale:					
12		5/8" x 3/4"	0	1.0	0	
13		3/4"	0	1.5	0	
14		1"	0	2.5	0	
15		1 1/2"	0	5.0	0	
16		2"	0	8.0	0	
17		3"	0	16.0	0	
18		4"	0	25.0	0	
19		6"	0	50.0	0	
20		8"	0	80.0	0	
21		10"	0	115.0	0	
22		Subtotal	0		0	
23	**Total Number of ERCs**		160		160	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER

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

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC
Schedule No. 11 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
	Water Treatment Plant:		
1	1996 ERCs	160	Sch. 10 (w)
2	Margin Reserve Factor	1.062	Note: (a)
3	Current ERCs Plus Margin Reserve	170	
4	Used & Useful Percentage	100.00%	Sch. 6 (w), p 2
5	Plant Capacity in ERCs	170	
6	Future ERCs	0	
7	Projected Average Annual Growth in ERCs	3	Sch. 12 (w)
8	Number of Years to Design Capacity	0.00	
	Distribution Mains:		
9	1996 ERCs	160	Sch. 10 (w)
10	Margin Reserve Factor	1.021	Note: (a)
11	Current ERC's with Margin Reserve	163	
12	Permitted No. of Lots/ERC's @ 12/31/96	345	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	345	
15	Future ERCs	182	
16	Projected Average Annual Growth in ERCs	3	Sch. 12 (w)
17	Number of Years to Design Capacity	54.26	

Note (e): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

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

Explanation: Rule 25-30.565 (4) (r) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC
Schedule No. 12 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) YEAR	(2) # New ERC's	(3) Total ERC's	(4) Supporting Schedules
1	1996		160	Vol 6, Book 1
2	1997	3	163	Sch F-8
3	1998	3	167	
4	1999	3	170	
5	2000	3	173	
6	2001	3	177	
7	2002	3	180	
8	2003	3	183	
9	2004	3	187	
10	2005	3	190	
11	2006	3	193	
12	2007	3	197	
13	2008	3	200	
14	2009	3	203	
15	2010	3	207	
16	2011	3	210	
17	2012	3	214	
18	2013	3	217	
19	2014	3	220	
20	2015	3	224	
21	2016	3	227	
22	2017	3	230	
23	2018	3	234	
24	2019	3	237	
25	2020	3	240	
26	2021	3	244	
27	2022	3	247	
28	2023	3	250	
29	2024	3	254	
30	2025	3	257	
31	2026	3	260	
32	2027	3	264	
33	2028	3	267	
34	2029	3	270	
35	2030	3	274	
36	2031	3	277	
37	2032	3	281	
38	2033	3	284	
39	2034	3	287	
40	2035	3	291	
41	2036	3	294	

SCHEDULE OF DEVELOPER AGREEMENTS

Company: SSU / Clay / Postmaster Village		FPSC
Docket No.: 950495		Schedule No. 13 (w)
Test Year Ended: 12/31/96	Explanation: Rule 25-30.565 (4) (j) Provide a list	Page 1 of 1
Historical [ ] Projected [X]	of outstanding developer agreements.	Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: SSU / Clay / Postmaster Village Docket No.: 950495 Test Year Ended: 12/31/96 Historical [ ] Projected [X]	Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.	FPSC Schedule No. 14 (w) Page 1 of 1 Preparer: Bliss

Line No.	(1) Description
1	None - The company can not predict when property would be contributed under the
2	developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
3	

COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION OF TREATMENT FACILITIES

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

Explanation: Rule 25-30.565 (4) (n) Copies of approvals or permits for construction and operation of treatment facilities

FPSC
Schedule No. 15 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Copies of approvals and permits for construction and
2	operation of treatment facilities were provided in
3	the Additional Engineering Information.

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: SSU / Clay / Postmaster Village Docket No.: 950495 Test Year Ended: 12/31/96 Historical [ ] Projected [X]	Explanation: Rule 25-30.565 (4) (o) A detailed statement by a registered professional engineer showing the cost, by Uniform System of Accounting account numbers, and capacity of proposed plant expansion	FPSC Schedule No. 16 (w) Page 1 of 1 Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant
2	expansions.

SCHEDULE OF MANDATED PLANT UPGRADES

Company: SSU / Clay / Postmaster Village Docket No.: 950495 Test Year Ended: 12/31/96 Historical [ ] Projected [X]	Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.	FPSC Schedule No. 17 (w) Page 1 of 1 Preparer: Bliss

Line No.	(1) Description
1	SSU does not foresee the imposition of mandated upgrades resulting from
2	the developer agreement identified in Volume VIII, Book 1

STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN EXTENSION POLICY

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

Explanation: Rule 25-30.565 (4) (u) A statement of the existing and proposed on-site and off-site main installation charges or policy

FPSC
Schedule No. 18 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

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

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 19
Page 1 of 1
Preparer: C. Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains
1	Please refer to D-Schedules in the minimum filing requirements.
2	Future expansions will be financed through a combination of
3	debt and equity, as appropiate.
4	

SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER
FPSC CONVENTIONAL TREATMENT

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

FPSC
Schedule No. 1 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A	$2,830.28	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	$10.33	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - All Customers	Actual Cost less 20%	$33.59	Sch. 4 (w)
4	Per Foot Equivalent	N/A	$0.09	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	$75.00	$90.00	Sch. 5 (w)
6	Per Connection - 1"	$100.00	$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	$175.00	$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
10	Per Connection - 5/8 " x 3/4"	$150.00	$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	**(5) Inspection Fee:**	N/A	N/A	
16	**Total Minimum Charges - (5/8" meter)**	$225.00	$3,096.87	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

FPSC
Schedule No. 2 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	$111,876	$2,629	$1,479	$206	$116,190	Sch. 6 (w) p 1
2	Land	$3,840				$3,840	Sch. 6 (w) p 1
3	Depreciable Assets	$108,036	$2,629	$1,479	$206	$112,350	
4	Accumulated Depreciation to Date	$19,504	$302	$246	$7	$20,056	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	$19,504	$1,757	$246	$7	$21,513	
6	Net Plant at Design Capacity	$92,372	$872	$1,233	$199	$94,677	
7	Transmission & Distribution / Collection Lines		$2,629			$2,829	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			2.26%	
9	CIAC to Date	$0	$0	$1,379	$1,258	$2,637	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	$0	$0	$153	$26	$179	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	$0	$0	$153	$26	$179	
12	Future Customers (ERC) to be Connected	0	94	0	0	2	Sch. 11 (w)
13	Composite Depreciation Rate	3.64%	2.32%			3.61%	Sch. 6 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	$75.00	$150.00	$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	3.10%	
16	Requested Service Availability Charge Per ERC	$2,830.28	$33.59	$90.00	$143.00	$3,096.87	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.00%	280.79%	N/A	N/A	9.57%	
18	Minimum Service Availability Charge Per ERC					($148.20)	
19	Level of CIAC at Design Capacity					2.26%	
20	Maximum Service Availability Charge Per ERC					$32,171.08	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	26	114	18	18	26	Sch. 11 (w)
23	Current No. of Customers	26	20	18	18	18	Sch. 11 (w)
24	Annual Growth	4	4	N/A	N/A	4	Sch. 11 (w)
25	Calculation of Z	0	26	N/A	N/A	0	
26	Number of Years to Design Capacity	0.00	23.86	N/A	N/A	0.55	Sch. 11 (w)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER
- Based on Used & Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (a) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 3 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees		(2) Amount	(4) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Plant (Excluding General Plant)		$111,876	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant		($19,504)	Sch. 7 (w)
3	Net Plant In Service		$92,372	
4	Used & Useful %		100.00%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$92,372	
6	1996 ERCs		16	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs		12	Sch. 12 (w)
8	Total ERCs		29	
9	Net Plant Per ERC		$3,145	
10	Less: Utility Investment	10.00%	($314)	
11	Proposed Plant Capacity Fee Per ERC		$2,830	
12	Proposed Plant Capacity Fee Per Gallon (274 Gallons Per ERC)		$10.33	
	Calculation of Gallons Per ERC			
13	Total Consumption in Gallons		1,759,602	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's		18	Sch. 10 (w)
15	Consumption Per ERC		100,084	
16	Divide by 365 Days		365	
17	Gallons Per Day Per ERC		274	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER
- Based on Used and Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (s) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 4 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges		(2) Amount	(3) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Mains		$2,629	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains		($302)	Sch. 7 (w)
3	Net Plant in Service - Mains		$2,327	
4	Used & Useful %		34.8%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$809	
6	1996 ERCs		18	Sch. 10 (w)
7	Net Plant Per ERC - Mains		$46	
8	Less: Utility investment	27.00%	($12)	
9	Proposed Main Extension Fee Per ERC		$34	
10	Proposed Main Extension Fee Per Foot (390 feet per lot)		$0.09	
	Calculation of Feet Per Lot			
11	A. Installed Footage of Distribution Mains		6,850	Annual Report
12	B. Number of Lots		18	Sch. 11 (w)
13	C. Feet per Lot (A/B)		390	

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

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

Explanation: Rule 25-30.585 (4) (l) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 1 of 2
Preparer: Bliss

Line No.	Descriptions		Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	METER INSTALLATIONS:								
1	1. Direct Labor (2 Persons x 1.5 Hours)		3	$45.18	$45.18	$45.18	$45.18	$45.18	At Cost
2	2. Materials	a. Meter Box (Standard)	1	$9.59	$9.59	$9.59	$18.55	$16.55	At Cost
3		b. Meter	1	$24.91	$40.81	$68.37	$190.80	$256.52	At Cost
4		c. Couplings (Brass)	2	$3.66	$3.66	$5.09	$20.67	$24.38	At Cost
5		d. Washers	2	$0.10	$0.10	$0.13	$0.27	$0.42	At Cost
6	3. A & G Overhead Rate (16.76%) *			$6.41	$9.08	$13.94	$38.60	$50.26	At Cost
7		Total		$89.85	$108.42	$142.30	$314.07	$395.31	At Cost
8		Proposed		$90.00	$110.00	$140.00	$300.00	$385.00	At Cost
	DOUBLE SERVICE INSTALLATIONS:								
9	1. Direct Labor (2 persons x 4 hours)		8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
10	2. Materials	e. Tapping Seddle 6"	1	$22.28	$22.28	$22.28	$22.26	$22.26	At Cost
11		b. Corporation Stop	1	$10.60	$10.60	$16.70	$44.52	$65.72	At Cost
12		c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$18.30	$33.30	At Cost
13		d. Curb Stop / Comp. eda	2	$25.44	$25.44	$35.94	$89.76	$127.20	At Cost
14		e. U-Branch (Double Serv	1	$13.89	$13.89	$13.89	$13.89	$13.89	At Cost
15	3. A & G Overhead Rate (16.76%)			$13.05	$13.05	$18.39	$31.63	$43.97	At Cost
16		Total		$211.42	$211.42	$234.66	$340.86	$426.82	At Cost
17		Proposed (Each)		$106.00	$106.00	$117.00	$170.00	$213.00	At Cost
	SINGLE SERVICE INSTALLATION:								
18	1. Direct Labor (2 persons x 4 hours)		8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
19	2. Materials	a. Tapping Seddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
20		b. Corporation Stop	1	$10.60	$10.60	$16.70	$44.52	$65.72	At Cost
21		c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$18.30	$33.30	At Cost
22		d. Curb Stop / Comp. eda	1	$12.72	$12.72	$12.72	$12.72	$12.72	At Cost
23	3. A & G Overhead Rate (16.76%)			$8.59	$8.59	$10.17	$16.39	$22.46	At Cost
24		Total		$160.35	$160.35	$191.33	$234.87	$276.94	At Cost
25		Proposed (Each)		$160.00	$190.00	$191.00	$235.00	$277.00	At Cost
26		Avg. for Single &		$143.00	$143.00	$154.00	$202.50	$245.00	

A &G Overhead is only applied to the purchase of materials.
Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 650

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

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

Explanation: Rule 25-30.565 (4) (f) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 2 of 2
Preparer: Bliss

Line No.	Descriptions	Unit		5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	UNIT PRICES:								
1	Direct Labor	Hour	15.08						
	Material for Meters								
2	1. Meter	Each		24.91	40.61	68.37	190.80	256.52	At Cost
3	2. Meter Box (Standard)	Each		9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair		3.66	3.66	5.09	20.87	24.38	At Cost
5	4. Washers (Rubber)	Each		0.10	0.10	0.13	0.27	0.42	At Cost
	Material for New Service								
6	1. Tapping Saddle (Cost for 8")		22.26	22.26	22.26	22.26	22.26	22.26	At Cost
7	2. Corp Stop w/ Comp adaptor	Each		10.60	10.60	16.70	44.52	85.72	At Cost
8	3. Poly tubing (Hymol)	Foot		0.19	0.19	0.30	0.61	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each		12.72	12.72	17.97	44.69	63.80	At Cost
10	5. U-Branch (for Double Service)	Each		13.89	13.89	13.89	13.89	13.89	At Cost

Notes:
1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12. ($7.48 + $15.00)/2
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 6.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
Schedule No. 6 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	3,804	3,804				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	23,892	23,692				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	25,272	25,272				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	15,182	15,182				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	36	38				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	43,690	43,690				
26	331.4 Transmission & Distribution	2,626		2,626			
27	333.4 Services	206				206	
28	334.4 Meters & Meter Installation	1,479			1,479		
29	335.4 Hydrants	3		3			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	43					
33	304.5 Structures & Improvements	437					
34	340.5 Office Furniture & Equipment	270					
35	340.51 Computer Equipment	719					
36	341.5 Transportation Equipment	415					
37	342.5 Stores Equipment	4					
38	343.5 Tools, Shop & Garage Equipment	150					
39	344.5 Laboratory Equipment	136					
40	345.5 Power Operated Equipment	172					
41	346.5 Communication Equipment	78					
42	347.5 Miscellaneous Equipment	35					
43	348.5 Other Tangible Plant	66					
44	Subtotal	118,716	111,876	2,629	1,479	206	
45	Future Costs / CWIP	0	0	0	0	0	
48	Total	118,718	111,876	2,629	1,479	206	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 6 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	1,715		1,715			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	1,715	0	1,715	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	1,715	0	1,715	0	0	
47	Total Net Plant	118,716	111,878	2,629	1,479	206	
48	Used & Useful Percentage	99%	100%	35%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
Schedule No. 7 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, A-9
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	3,945	3,945				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	6,319	6,319				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	3,313	3,313				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	1	1				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	5,925	5,925				
26	331.4 Transmission & Distribution	302		302			
27	333.4 Services	7				7	
28	334.4 Meters & Meter Installation	246			246		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	103					
34	340.5 Office Furniture & Equipment	133					
35	340.51 Computar Equipment	352					
36	341.5 Transportation Equipment	332					
37	342.5 Stores Equipment	1					
38	343.5 Tools, Shop & Garage Equipment	81					
39	344.5 Laboratory Equipment	24					
40	345.5 Power Operated Equipment	145					
41	346.5 Communication Equipment	40					
42	347.5 Miscellaneous Equipment	10					
43	348.5 Other Tangible Plant	47					
44	Total	21,327	19,504	302	246	7	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. B (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	789	789				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	1,264	1,264				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	891	891				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	1	1				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	1,185	1,185				
26	331.4 Transmission & Distribution	61		61			
27	333.4 Services	5				5	
28	334.4 Meters & Meter Installation	74			74		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	11					
34	340.5 Office Furniture & Equipment	18					
35	340.51 Computer Equipment	120					
36	341.5 Transportation Equipment	89					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	9					
39	344.5 Laboratory Equipment	9					
40	345.5 Power Operated Equipment	14					
41	346.5 Communication Equipment	8					
42	347.5 Miscellaneous Equipment	2					
43	348.5 Other Tangible Plant	7					
44	Total Depreciation Expense	4,337	3,930	61	74	5	
45	1996 Average Depreciable Plant less Land	114,869	108,072	2,629	1,479	206	
46	Composite Depreciation Rate	3.78%	3.64%	2.32%	5.00%	2.43%	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 8 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	45		45			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	45	0	45	0	0	
46	CIAC Amortization Expense	100	0	0	69	31	
47	Non Used & Useful Percentage	1%	0%	65%	0%	0%	
48	Non Used & Useful Amortization Expense	1	0	0	0	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as liated in (l).

FPSC
Schedule No. 9 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average CIAC	(3) 1996 CIAC Acc. Amort.	(4) Supporting Schedules
1	Plant Capacity Fees	0	0	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	0	0	
3	Meter Installation Fees	1,379	153	
4	Contributed Lines	0	0	
5	Cont. Prpty Other than Lines	0	0	
6	Service Installation Fees	1,258	26	
7	TOTAL WATER CIAC	2,637	179	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
Schedule No. 10 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Meter Size	(2) 1996 Average No. of Customers	(3) Demand Factor	(4) Meter Equivalents (ERC)	(5) Supporting Schedules
	Residential:				
1	5/8" x 3/4"	18	1.0	18	MFR Vol. 5, 1996
2	3/4"	0	1.5	0	Sch. E-13
3	1"	0	2.5	0	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	18		18	
	General/Multi-Family/ & Wholesale:				
12	5/8" x 3/4"	0	1.0	0	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	0	5.0	0	
16	2"	0	8.0	0	
17	3"	0	16.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	0		0	
23	**Total Number of ERCs**	18		18	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER

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

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC
Schedule No. 11 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
	Water Treatment Plant:		
1	1996 ERCs	18	Sch. 10 (w)
2	Margin Reserve Factor	1.455	Note: (a)
3	Current ERCs Plus Margin Reserve	26	
4	Used & Useful Percentage	100.00%	Sch. 6 (w), p 2
5	Plant Capacity in ERCs	26	
6	Future ERCs	0	
7	Projected Average Annual Growth in ERCs	4	Sch. 12 (w)
8	Number of Years to Design Capacity	0.00	
	Distribution Mains:		
9	1996 ERCs	18	Sch. 10 (w)
10	Margin Reserve Factor	1.152	Note: (a)
11	Current ERC's with Margin Reserve	20	
12	Permitted No. of Lots/ERC's @ 12/31/96	114	MFR Vol 8, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	114	
15	Future ERCs	94	
16	Projected Average Annual Growth in ERCs	4	Sch. 12 (w)
17	Number of Years to Design Capacity	23.86	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 8, Book 1, Schedules F-8.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

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

Explanation: Rule 25-30.565 (4) (r) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC
Schedule No. 12 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) YEAR	(2) # New ERC's	(3) Total ERC's	(4) Supporting Schedules
1	1996		18	Vol 6, Book 1
2	1997	4	22	Sch F-8
3	1998	4	25	
4	1999	4	29	
5	2000	4	33	
6	2001	4	37	
7	2002	4	41	
8	2003	4	45	
9	2004	4	49	
10	2005	4	53	
11	2006	4	57	
12	2007	4	61	
13	2008	4	65	
14	2009	4	69	
15	2010	4	73	
16	2011	4	77	
17	2012	4	80	
18	2013	4	84	
19	2014	4	88	
20	2015	4	92	
21	2016	4	96	
22	2017	4	100	
23	2018	4	104	
24	2019	4	108	
25	2020	4	112	
26	2021	4	116	

SCHEDULE OF DEVELOPER AGREEMENTS

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

Explanation: Rule 25-30.565 (4) (j) Provide a list of outstanding developer agreements.

FPSC
Schedule No. 13 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

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

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC
Schedule No. 14 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	None - The company can not predict when property would be contributed under the
2	daveloper agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
3	

COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION OF TREATMENT FACILITIES

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

Explanation: Rule 25-30.565 (4) (n) Copies of approvals or permits for construction and operation of treatment facilities

FPSC
Schedule No. 15 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Copies of approvals and permits for construction and
2	operation of treatment facilities were provided in
3	the Additional Engineering Information.

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: SSU / Lake / Quail Ridge Docket No.: 950495 Test Year Ended: 12/31/96 Historical [ ] Projected [X]	Explanation: Rule 25-30.565 (4) (o) A detailed statement by a registered professional engineer showing the cost, by Uniform System of Accounting account numbers, and capacity of proposed plant expansion	FPSC Schedule No. 18 (w) Page 1 of 1 Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant
2	expansions.

SCHEDULE OF MANDATED PLANT UPGRADES

Company: SSU / Lake / Quail Ridge Docket No.: 950495 Test Year Ended: 12/31/96 Historical [ ] Projected [X]	Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.	FPSC Schedule No. 17 (w) Page 1 of 1 Preparer: Bliss

Line No.	(1) Description
1	SSU does not foresee the imposition of mandated upgrades resulting from
2	the developer agreement identified in Volume VIII, Book 1

STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN EXTENSION POLICY

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

Explanation: Rule 25-30.565 (4) (u) A statement of the existing and proposed on-site and off-site main installation charges or policy

FPSC
Schedule No. 18 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

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

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 19
Page 1 of 1
Preparer: C. Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains
1	Please refer to D-Schedules in the minimum filing requirements.
2	Future expansions will be financed through a combination of
3	debt and equity, as appropiate.
4	

SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER
FPSC CONVENTIONAL TREATMENT

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

FPSC
Schedule No. 1 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A	$725.25	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	$3.37	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - All Customers	N/A	$312.58	Sch. 4 (w)
4	Per Foot Equivalent	N/A	$4.01	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	ACTUAL COST	$90.00	Sch. 5 (w)
6	Per Connection - 1"	N/A	$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	N/A	$140.00	Sch. 5 (w)
8	Per Connection - 2"	N/A	$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
10	Per Connection - 5/8 " x 3/4"	ACTUAL COST	$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	**(5) Inspection Fee:**	N/A	N/A	
18	**Total Minimum Charges - (5/8" meter)**	$0.00	$1,270.83	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

FPSC
Schedule No. 2 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	$98,177	$51,026	$11,576	$10,692	$171,474	Sch. 6 (w) p 1
2	Land	$153				$153	Sch. 6 (w) p 1
3	Depreciable Assets	$98,024	$51,026	$11,578	$10,692	$171,321	
4	Accumulated Depreciation to Date	$17,997	$13,132	$1,777	$2,545	$35,450	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	$17,997	$13,132	$1,777	$2,545	$35,450	
6	Net Plant at Design Capacity	$80,161	$37,894	$9,802	$8,147	$136,024	
7	Transmission & Distribution / Collection Lines		$51,026			$51,026	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			29.76%	
9	CIAC to Date	$0	$65,275	$11,100	$0	$76,375	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	$0	$18,096	$1,002	$0	$19,098	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	$0	$18,098	$1,002	$0	$19,098	
12	Future Customers (ERC) to be Connected	0	0	0	0	0	Sch. 11 (w)
13	Composite Depreciation Rate	4.37%	2.31%			3.87%	Sch. 6 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	CTUAL COST	CTUAL COST	$0.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	42.11%	
16	Requested Service Availability Charge Per ERC	$725.25	$312.58	$90.00	$143.00	$1,270.83	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.00%	124.50%	N/A	N/A	42.11%	
18	Minimum Service Availability Charge Per ERC					$0.00	
19	Level of CIAC at Design Capacity					29.76%	
20	Maximum Service Availability Charge Per ERC					$0.00	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	123	87	89	89	111	Sch. 11 (w)
23	Current No. of Customers	123	101	89	89	89	Sch. 11 (w)
24	Annual Growth	11	11	N/A	N/A	11	Sch. 11 (w)
25	Calculation of Z	0	0	N/A	N/A	0	
26	Number of Years to Design Capacity	0.00	0.00	N/A	N/A	0.00	Sch. 11 (w)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER
- Based on Used & Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (s) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 3 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees		(2) Amount	(4) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Plant (Excluding General Plant)		$98,177	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant		($17,997)	Sch. 7 (w)
3	Net Plant In Service		$80,181	
4	Used & Useful %		100.00%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$80,181	
6	1996 ERCs		89	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs		11	Sch. 12 (w)
8	Total ERCs		100	
9	Net Plant Per ERC		$806	
10	Less: Utility Investment	10.00%	($81)	
11	Proposed Plant Capacity Fee Per ERC		$725	
12	Proposed Plant Capacity Fee Per Gallon (215 Gallons Per ERC)		$3.37	
	Calculation of Gallons Per ERC			
13	Total Consumption in Gallons		6,947,077	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's		89	Sch. 10 (w)
15	Consumption Per ERC		78,498	
16	Divide by 365 Days		365	
17	Gallons Per Day Per ERC		215	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER
- Based on Used and Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (a) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 4 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges		(2) Amount	(3) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Mains		$51,026	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains		($13,132)	Sch. 7 (w)
3	Net Plant In Service - Mains		$37,894	
4	Used & Useful %		100.0%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$37,894	
6	1996 ERCs		89	Sch. 10 (w)
7	Net Plant Per ERC - Mains		$428	
8	Less: Utility Investment	27.00%	($116)	
9	Proposed Main Extension Fee Per ERC		$313	
10	Proposed Main Extension Fee Per Foot (78 feet per lot)		$4.01	
	Calculation of Feet Per Lot			
11	A. Installed Footage of Distribution Mains		6,900	Annual Report
12	B. Number of Lots		89	Sch. 11 (w)
13	C. Feet per Lot (A/B)		78	

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495
Test Year En Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (l) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 1 of 2
Preparer: Bliss

Line No.	Descriptions		Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	METER INSTALLATIONS:								
1	1. Direct Labor (2 Persons x 1.5 Hours)		3	$45.18	$45.18	$45.18	$45.18	$45.18	At Cost
2	2. Materials	a. Meter Box (Standard)	1	$9.59	$9.59	$9.59	$18.55	$18.55	At Cost
3		b. Meter	1	$24.91	$40.81	$68.37	$190.80	$256.52	At Cost
4		c. Couplings (Brass)	2	$3.66	$3.66	$5.09	$20.67	$24.38	At Cost
5		d. Washers	2	$0.10	$0.10	$0.13	$0.27	$0.42	At Cost
6	3. A & G Overhead Rate (16.76%) *			$6.41	$9.08	$13.94	$38.60	$50.26	At Cost
7		Total		$89.85	$108.42	$142.30	$314.07	$395.31	At Cost
6		Proposed		$90.00	$110.00	$140.00	$300.00	$385.00	At Cost
	DOUBLE SERVICE INSTALLATIONS:								
9	1. Direct Labor (2 persons x 4 hours)		8	$120.48	$120.48	$120.48	$120.48	$120.46	At Cost
10	2. Materials	a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
11		b. Corporation Stop	1	$10.60	$10.60	$16.70	$44.52	$65.72	At Cost
12		c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$16.30	$33.30	At Cost
13		d. Curb Stop / Comp. eda	2	$25.44	$25.44	$35.94	$89.78	$127.20	At Cost
14		e. U-Branch (Double Serv	1	$13.89	$13.89	$13.89	$13.69	$13.69	At Cost
15	3. A & G Overhead Rate (16.76%)			$13.05	$13.05	$16.39	$31.63	$43.97	At Cost
16		Total		$211.42	$211.42	$234.66	$340.86	$426.62	At Cost
17		Proposed (Each)		$106.00	$106.00	$117.00	$170.00	$213.00	At Cost
	SINGLE SERVICE INSTALLATION:								
18	1. Direct Labor (2 persons x 4 hours)		8	$120.48	$120.48	$120.48	$120.48	$120.46	At Cost
19	2. Materials	a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
20		b. Corporation Stop	1	$10.60	$10.60	$16.70	$44.52	$65.72	At Cost
21		c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$16.30	$33.30	At Cost
22		d. Curb Stop / Comp. eda	1	$12.72	$12.72	$12.72	$12.72	$12.72	At Cost
23	3. A & G Overhead Rate (16.76%)			$8.59	$8.59	$10.17	$16.39	$22.48	At Cost
24		Total		$160.35	$180.35	$191.33	$234.67	$276.94	At Cost
25		Proposed (Each)		$180.00	$180.00	$191.00	$235.00	$277.00	At Cost
26		Avg. for Single &		$143.00	$143.00	$164.00	$202.50	$245.00	

A &G Overhead is only applied to the purchase of materiels.
Transportation O & M expenses for trucks & heavy equipment are booked separetely to Account 650

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

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

Explanation: Rule 25-30.565 (4) (l) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 2 of 2
Preparer: Bliss

Line No.	Descriptions		Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	UNIT PRICES:								
1	Direct Labor	Hour	15.06						
	Material for Meters								
2	1. Meter	Each		24.91	40.81	68.37	190.80	256.52	At Cost
3	2. Meter Box (Standard)	Each		8.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair		3.66	3.66	5.09	20.67	24.38	At Cost
5	4. Washers (Rubber)	Each		0.10	0.10	0.13	0.27	0.42	At Cost
	Material for New Service								
6	1. Tapping Saddle (Cost for 6")		22.26	22.26	22.26	22.26	22.26	22.26	At Cost
7	2. Corp Stop w/ Comp adaptor	Each		10.80	10.80	16.70	44.52	65.72	At Cost
8	3. Poly tubing (Hymol)	Foot		0.19	0.19	0.30	0.61	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each		12.72	12.72	17.97	44.89	63.60	At Cost
10	5. U-Branch (for Double Service)	Each		13.89	13.89	13.89	13.89	13.89	At Cost

Notes:
1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12. ($7.48 + $15.00)/2
3. Unit prices as quoted by raputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 6.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
Schedule No. 6 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	3,798	3,798				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	4,378	4,378				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	202	202				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	25,000	25,000				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	64,648	64,648				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	153	153				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	42,514		42,514			
27	333.4 Services	10,892				10,892	
28	334.4 Meters & Meter Installation	11,578			11,578		
29	335.4 Hydrants	8,512		8,512			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	183					
33	304.5 Structures & Improvements	1,864					
34	340.5 Office Furniture & Equipment	1,152					
35	340.51 Computer Equipment	3,066					
36	341.5 Transportation Equipment	1,769					
37	342.5 Stores Equipment	17					
38	343.5 Tools, Shop & Garage Equipment	642					
39	344.5 Laboratory Equipment	582					
40	345.5 Power Operated Equipment	735					
41	346.5 Communication Equipment	334					
42	347.5 Miscellaneous Equipment	150					
43	348.5 Other Tangible Plant	282					
44	Subtotal	182,249	98,177	51,026	11,578	10,892	
45	Future Costs / CWIP	0	0	0	0	0	
46	Total	182,249	98,177	51,026	11,578	10,892	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 6 (w)
Page 2 of 2
Preparer: Biles

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	348.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	0	0	0	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	0	0	0	0	0	
47	Total Net Plant	182,249	98,177	51,026	11,578	10,692	
48	Used & Useful Percentage	100%	100%	100%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
Schedule No. 7 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	578	578				Book 1, A-9
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	1,220	1,220				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	33	33				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	16,163	16,183				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	3	3				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	11,548		11,548			
27	333.4 Services	2,545				2,545	
28	334.4 Meters & Meter Installation	1,777			1,777		
29	335.4 Hydrants	1,583		1,583			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	439					
34	340.5 Office Furniture & Equipment	570					
35	340.51 Computer Equipment	1,502					
36	341.5 Transportation Equipment	1,419					
37	342.5 Stores Equipment	6					
38	343.5 Tools, Shop & Garage Equipment	345					
39	344.5 Laboratory Equipment	104					
40	345.5 Power Operated Equipment	621					
41	348.5 Communication Equipment	172					
42	347.5 Miscellaneous Equipment	43					
43	348.5 Other Tangible Plant	200					
44	Total	40,870	17,997	13,132	1,777	2,545	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 8 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	95	95				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	146	146				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	10	10				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	2,941	2,941				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	6	6				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	991		991			
27	333.4 Services	267				267	
28	334.4 Meters & Meter Installation	579			579		
29	335.4 Hydrants	189		189			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	47					
34	340.5 Office Furniture & Equipment	77					
35	340.51 Computer Equipment	511					
36	341.5 Transportation Equipment	295					
37	342.5 Stores Equipment	1					
38	343.5 Tools, Shop & Garage Equipment	40					
39	344.5 Laboratory Equipment	39					
40	345.5 Power Operated Equipment	61					
41	346.5 Communication Equipment	33					
42	347.5 Miscellaneous Equipment	10					
43	348.5 Other Tangible Plant	28					
44	Total Depreciation Expense	8,366	3,198	1,180	579	267	
45	1996 Average Depreciable Plant less Land	157,087	73,177	51,026	11,578	10,692	
46	Composite Depreciation Rate	4.05%	4.37%	2.31%	5.00%	2.50%	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. B (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	SOURCE OF SUPPLY & PUMPING						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	TRANSMISSION & DISTRIBUTION						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	GENERAL PLANT						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	0	0	0	0	0	
46	CIAC Amortization Expense	2,898	2,343	0	555	0	
47	Non Used & Useful Percentage	0%	0%	0%	0%	0%	
48	Non Used & Useful Amortization Expense	0	0	0	0	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC
Schedule No. 9 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average CIAC	(3) 1996 CIAC Acc. Amort.	(4) Supporting Schedules
1	Plant Capacity Fees	0	0	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	0	0	
3	Meter Installation Fees	11,100	1,002	
4	Contributed Lines	0	0	
5	Cont. Prpty Other than Lines	65,275	18,096	
6	Service Installation Fees	0	0	
7	TOTAL WATER CIAC	76,375	19,098	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
Schedule No. 10 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Meter Size	(2) 1996 Average No. of Customers	(3) Demand Factor	(4) Meter Equivalents (ERC)	(5) Supporting Schedules
	Residential:				
1	5/8" x 3/4"	86	1.0	86	MFR Vol. 5, 1996
2	3/4"	0	1.5	0	Sch. E-13
3	1"	1	2.5	3	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	87		89	
	General/Multi-Family/ & Wholesale:				
12	5/8" x 3/4"	0	1.0	0	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	0	5.0	0	
16	2"	0	8.0	0	
17	3"	0	16.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	6"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	0		0	
23	**Total Number of ERCs**	87		89	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER

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

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC
Schedule No. 11 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
	Water Treatment Plant:		
1	1996 ERCs	89	Sch. 10 (w)
2	Margin Reserve Factor	1.395	Note: (a)
3	Current ERCs Plus Margin Reserve	123	
4	Used & Useful Percentage	100.00%	Sch. 6 (w), p 2
5	Plant Capacity in ERCs	123	
6	Future ERCs	0	
7	Projected Average Annual Growth in ERCs	11	Sch. 12 (w)
8	Number of Years to Design Capacity	0.00	
	Distribution Mains:		
9	1996 ERCs	89	Sch. 10 (w)
10	Margin Reserve Factor	1.136	Note: (a)
11	Current ERC's with Margin Reserve	101	
12	Permitted No. of Lots/ERC's @ 12/31/96	87	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	87	
15	Future ERCs	0	
16	Projected Average Annual Growth in ERCs	11	Sch. 12 (w)
17	Number of Years to Design Capacity	0.00	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

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

Explanation: Rule 25-30.565 (4) (r) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC
Schedule No. 12 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) YEAR	(2) # New ERC's	(3) Total ERC's	(4) Supporting Schedules
1	1996		89	Vol 6, Book 1
2	1997	11	100	Sch F-8

SCHEDULE OF DEVELOPER AGREEMENTS

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495
Test Year Ended: 12/31/98
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (j) Provide a list of outstanding developer agreements.

FPSC
Schedule No. 13 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: SSU / St. Johns / Remington Forest		FPSC
Docket No.: 950495	Explanation: Rule 25-30.565 (4) (k) For each developer agreement	Schedule No. 14 (w)
Test Year Ended: 12/31/96	state whether the agreement is designed to result in contributed	Page 1 of 1
Historical [ ] Projected [X]	property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.	Preparer: Bliss

Line No.	(1) Description
1	None - The company can not predict when property would be contributed under the
2	developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1
3	

COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION OF TREATMENT FACILITIES

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

Explanation: Rule 25-30.565 (4) (n) Copies of approvals or permits for construction and operation of treatment facilities

FPSC
Schedule No. 15 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Copies of approvals and permits for construction and
2	operation of treatment facilities were provided in
3	the Additional Engineering Information.

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: SSU / St. Johns / Remington Forest Docket No.: 950495 Test Year Ended: 12/31/96 Historical [ ] Projected [X]	Explanation: Rule 25-30.565 (4) (o) A detailed statement by a registered professional engineer showing the cost, by Uniform System of Accounting account numbers, and capacity of proposed plant expansion	FPSC Schedule No. 16 (w) Page 1 of 1 Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant
2	expansions.

SCHEDULE OF MANDATED PLANT UPGRADES

Company: SSU / St. Johns / Remington Forest		FPSC
Docket No.: 950495	Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.	Schedule No. 17 (w)
Test Year Ended: 12/31/96		Page 1 of 1
Historical [ ] Projected [X]		Preparer: Bliss

Line No.	(1) Description
1	SSU does not foresee the imposition of mandated upgrades resulting from
2	the developer agreement identified in Volume VIII, Book 1

STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN EXTENSION POLICY

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

Explanation: Rule 25-30.565 (4) (u) A statement of the existing and proposed on-site and off-site main installation charges or policy

FPSC
Schedule No. 18 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

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

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 19
Page 1 of 1
Preparer: C. Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains
1	Please refer to D-Schedules in the minimum filing requirements.
2	Future expansions will be financed through a combination of
3	debt and equity, as appropiate.
4	

SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER
FPSC CONVENTIONAL TREATMENT

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

FPSC
Schedule No. 1 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A	$535.54	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	$3.35	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - All Customers	Actual Cost less 20%	$106.07	Sch. 4 (w)
4	Per Foot Equivalent	N/A	$1.56	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	$75.00	$90.00	Sch. 5 (w)
6	Per Connection - 1"	$100.00	$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	$175.00	$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	$300.00	Sch. 5 (w)
9	*Per Connection - Over 2"*	*ACTUAL COST*	*Actual Cost*	*Sch. 5 (w)*
	(4) Service Installation Charges:			
10	Per Connection - 5/8 " x 3/4"	$150.00	$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	**(5) Inspection Fee:**	N/A	N/A	
16	**Total Minimum Charges - (5/8" meter)**	$225.00	$874.61	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

FPSC
Schedule No. 2 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	$111,208	$24,751	$11,577	$3,275	$150,811	Sch. 6 (w) p 1
2	Land	$665				$665	Sch. 6 (w) p 1
3	Depreciable Assets	$110,543	$24,751	$11,577	$3,275	$150,147	
4	Accumulated Depreciation to Date	$45,138	$9,568	$6,945	$1,189	$62,839	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	$110,543	$24,751	$6,945	$1,189	$143,428	
6	Net Plant at Design Capacity	$665	$0	$4,632	$2,086	$7,383	
7	Transmission & Distribution / Collection Lines		$24,751			$24,751	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			16.41%	
9	CIAC to Date	$0	$31,927	$190	$81	$32,198	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	$0	$21,825	$41	$1	$21,867	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	$0	$128,998	$41	$1	$129,040	
12	Future Customers (ERC) to be Connected	6	14	0	0	6	Sch. 11 (w)
13	Composite Depreciation Rate	3.71%	2.33%			3.46%	Sch. 6 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	$75.00	$150.00	$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	-1319.57%	
16	Requested Service Availability Charge Per ERC	$535.54	$108.07	$90.00	$143.00	$874.61	Sch. 1 (w)
17	Level of CIAC at Design Capacity	-79.08%	100.00%	N/A	N/A	-1342.30%	
18	Minimum Service Availability Charge Per ERC					($37,942.18)	
19	Level of CIAC at Design Capacity					16.41%	
20	Maximum Service Availability Charge Per ERC					($39,615.97)	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	111	119	105	105	112	Sch. 11 (w)
23	Current No. of Customers	105	105	105	105	105	Sch. 11 (w)
24	Annual Growth	0	0	N/A	N/A	0	Sch. 11 (w)
25	Calculation of Z	7	24	N/A	N/A	10	
26	Number of Years to Design Capacity	62.33	144.00	N/A	N/A	77.20	Sch. 11 (w)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER
- Based on Used & Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (s) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 3 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees		(2) Amount	(4) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Plant (Excluding General Plant)		$111,208	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant		($45,138)	Sch. 7 (w)
3	Net Plant in Service		$66,070	
4	Used & Useful %		94.39%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$62,381	
6	1996 ERCs		105	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs		0	Sch. 12 (w)
8	Total ERCs		105	
9	Net Plant Per ERC		$595	
10	Less: Utility Investment	10.00%	($60)	
11	Proposed Plant Capacity Fee Per ERC		$536	
12	Proposed Plant Capacity Fee Per Gallon (160 Gallons Per ERC)		$3.35	
	Calculation of Gallons Per ERC			
13	Total Consumption in Gallons		6,117,625	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's		105	Sch. 10 (w)
15	Consumption Per ERC		58,542	
16	Divide by 365 Days		365	
17	Gallons Per Day Per ERC		160	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER
- Based on Used and Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (s) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 4 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges		(2) Amount	(3) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Mains		$24,751	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains		($9,568)	Sch. 7 (w)
3	Net Plant In Service - Mains		$15,184	
4	Used & Useful %		100.0%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$15,184	
6	1996 ERCs		105	Sch. 10 (w)
7	Net Plant Per ERC - Mains		$145	
8	Less: Utility Investment	27.00%	($39)	
9	Proposed Main Extension Fee Per ERC		$106	
10	Proposed Main Extension Fee Per Foot (68 feet per lot)		$1.56	
	Calculation of Feet Per Lot			
11	A. Installed Footage of Distribution Mains		7,070	Annual Report
12	B. Number of Lots		105	Sch. 11 (w)
13	C. Feet per Lot (A/B)		68	

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

Company: SSU / Putnam / River Grove
Docket No.: 950495
Test Year En Test Year Ended: 12/31/96
Historical [ ] Projected (X)

Explanation: Rule 25-30.565 (4) (t) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 1 of 2
Preparer: Bliss

Line No.	Descriptions		Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	METER INSTALLATIONS:								
1	1. Direct Labor (2 Persons x 1.5 Hours)		3	$45.18	$45.18	$45.18	$45.18	$45.18	At Cost
2	2. Materials	a. Meter Box (Standard)	1	$9.59	$9.59	$9.59	$18.55	$18.55	At Cost
3		b. Meter	1	$24.91	$40.81	$68.37	$190.80	$256.52	At Cost
4		c. Couplings (Brass)	2	$3.66	$3.66	$5.09	$20.67	$24.38	At Cost
5		d. Washers	2	$0.10	$0.10	$0.13	$0.27	$0.42	At Cost
6	3. A & G Overhead Rate (18.76%) *			$6.41	$9.08	$13.94	$38.60	$50.26	At Cost
7		Total		$89.85	$108.42	$142.30	$314.07	$395.31	At Cost
8		Proposed		$90.00	$110.00	$140.00	$300.00	$385.00	At Cost
	DOUBLE SERVICE INSTALLATIONS:								
9	1. Direct Labor (2 persons x 4 hours)		8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
10	2. Materials	a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
11		b. Corporation Stop	1	$10.60	$10.60	$16.70	$44.52	$65.72	At Cost
12		c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$18.30	$33.30	At Cost
13		d. Curb Stop / Comp. eda	2	$25.44	$25.44	$35.94	$89.76	$127.20	At Cost
14		e. U-Branch (Double Serv	1	$13.89	$13.89	$13.89	$13.89	$13.89	At Cost
15	3. A & G Overhead Rate (18.76%)			$13.05	$13.05	$18.39	$31.83	$43.97	At Cost
16		Total		$211.42	$211.42	$234.66	$340.86	$426.82	At Cost
17		Proposed (Each)		$106.00	$106.00	$117.00	$170.00	$213.00	At Cost
	SINGLE SERVICE INSTALLATION:								
18	1. Direct Labor (2 persons x 4 hours)		8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
19	2. Materials	a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
20		b. Corporation Stop	1	$10.60	$10.60	$16.70	$44.52	$65.72	At Cost
21		c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$18.30	$33.30	At Cost
22		d. Curb Stop / Comp. eda	1	$12.72	$12.72	$12.72	$12.72	$12.72	At Cost
23	3. A & G Overhead Rate (16.76%)			$8.59	$8.59	$10.17	$16.39	$22.46	At Cost
24		Total		$180.35	$180.35	$191.33	$234.67	$276.94	At Cost
25		Proposed (Each)		$180.00	$180.00	$191.00	$235.00	$277.00	At Cost
26		Avg. for Single &		$143.00	$143.00	$154.00	$202.50	$245.00	

A &G Overhead is only applied to the purchase of materials.
Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 650

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

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

Explanation: Rule 25-30.565 (4) (t) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 2 of 2
Preparer: Bliss

Line No.	Descriptions		Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	UNIT PRICES:								
1	Direct Labor		Hour	15.06					
	Material for Meters								
2	1. Meter		Each	24.91	40.81	68.37	190.80	256.52	At Cost
3	2. Meter Box (Standard)		Each	9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)		Pair	3.66	3.66	5.09	20.67	24.38	At Cost
5	4. Washers (Rubber)		Each	0.10	0.10	0.13	0.27	0.42	At Cost
	Material for New Service								
6	1. Tapping Saddle (Cost for 6")			22.26	22.26	22.26	22.26	22.26	22.26	At Cost
7	2. Corp Stop w/ Comp adaptor		Each	10.60	10.60	16.70	44.52	65.72	At Cost
8	3. Poly tubing (Hymoi)		Foot	0.19	0.19	0.30	0.81	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor		Each	12.72	12.72	17.97	44.89	63.80	At Cost
10	5. U-Branch (for Double Service)		Each	13.89	13.89	13.89	13.89	13.89	At Cost

Notes:
1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grede 12. ($7.48 + $15.00)/2
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 6.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
Schedule No. 6 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	INTANGIBLE PLANT						
2	301.1 Organization	-11	-11				MFR Vol. 3,
3	302.1 Franchises	27	27				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	89	89				
5	SOURCE OF SUPPLY & PUMPING						
6	303.2 Land & Land Rights	29	29				
7	304.2 Structures & Improvements	14,494	14,494				
8	305.2 Collecting & Impounding reservoirs	183	183				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	3,264	3,264				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	1,369	1,369				
13	310.2 Power Generation Equipment	11	11				
14	311.2 Pumping Equipment	24,711	24,711				
15	339.2 Other Plant & Miscellaneous	-13	-13				
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	2,002	2,002				
18	304.3 Structures & Improvements	9,824	9,824				
19	320.3 Water Treatment Equipment	21,218	21,218				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	636	636				
22	TRANSMISSION & DISTRIBUTION						
23	303.4 Land & Land Rights	2	2				
24	304.4 Structures & Improvements	84	84				
25	330.4 Distribution Reservoirs	31,160	31,160				
26	331.4 Transmission & Distribution	24,672		24,672			
27	333.4 Services	3,275				3,275	
28	334.4 Meters & Meter Installation	11,577			11,577		
29	335.4 Hydrants	79		79			
30	339.4 Other Plant & Miscellaneous	2,129	2,129				
31	GENERAL PLANT						
32	303.5 Land & Land Rights	300					
33	304.5 Structures & Improvements	3,058					
34	340.5 Office Furniture & Equipment	1,890					
35	340.51 Computer Equipment	5,030					
36	341.5 Transportation Equipment	2,902					
37	342.5 Stores Equipment	27					
38	343.5 Tools, Shop & Garage Equipment	1,053					
39	344.5 Laboratory Equipment	955					
40	345.5 Power Operated Equipment	1,206					
41	346.5 Communication Equipment	547					
42	347.5 Miscellaneous Equipment	246					
43	348.5 Other Tangible Plant	463					
44	Subtotal	168,490	111,206	24,751	11,577	3,275	
45	Future Costs / CWIP	0	0	0	0	0	
46	Total	168,490	111,208	24,751	11,577	3,275	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 6 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	6,243	6,243				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	6,243	6,243	0	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	6,243	6,243	0	0	0	
47	Total Net Plant	168,490	111,208	24,751	11,577	3,275	
48	Used & Useful Percentage	96%	94%	100%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
Schedule No. 7 (w)
Page 1 of 1
Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Account No. and Name	1991 Average Acc. Dep	Plant Capacity	Main Extension	Meters	Service Installation	Supporting Schedules
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	6	6				Book 1, A-9
4	339.1 Other Plant & Miscellaneous	29	29				
5	SOURCE OF SUPPLY & PUMPING						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	5,325	5,325				
8	305.2 Collecting & Impounding reservoirs	80	80				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	1,860	1,860				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	416	416				
13	310.2 Power Generation Equipment	6	6				
14	311.2 Pumping Equipment	13,777	13,777				
15	339.2 Other Plant & Miscellaneous	-8	-8				
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	1,562	1,562				
19	320.3 Water Treatment Equipment	12,285	12,285				
20	321.3 Permeators	168	168				
21	339.3 Other Plant & Miscellaneous	74	74				
22	TRANSMISSION & DISTRIBUTION						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	47	47				
25	330.4 Distribution Reservoirs	9,378	9,378				
26	331.4 Transmission & Distribution	9,555		9,555			
27	333.4 Services	1,189				1,189	
28	334.4 Meters & Meter Installation	6,945			6,945		
29	335.4 Hydrants	12		12			
30	339.4 Other Plant & Miscellaneous	134	134				
31	GENERAL PLANT						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	720					
34	340.5 Office Furniture & Equipment	934					
35	340.51 Computer Equipment	2,464					
36	341.5 Transportation Equipment	2,328					
37	342.5 Stores Equipment	10					
38	343.5 Tools, Shop & Garage Equipment	566					
39	344.5 Laboratory Equipment	171					
40	345.5 Power Operated Equipment	1,018					
41	346.5 Communication Equipment	283					
42	347.5 Miscellaneous Equipment	70					
43	348.5 Other Tangible Plant	327					
44	Total	71,731	45,138	9,568	6,945	1,189	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. B (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	1	1				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	4	4				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	439	439				
8	305.2 Collecting & Impounding reservoirs	4	4				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	109	109				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	39	39				
13	310.2 Power Generation Equipment	1	1				
14	311.2 Pumping Equipment	1,236	1,236				
15	339.2 Other Plant & Miscellaneous	-1	-1				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	298	298				
19	320.3 Water Treatment Equipment	965	965				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	25	25				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	3	3				
25	330.4 Distribution Reservoirs	841	841				
26	331.4 Transmission & Distribution	575		575			
27	333.4 Services	82				82	
28	334.4 Meters & Meter Installation	579			579		
29	335.4 Hydrants	2		2			
30	339.4 Other Plant & Miscellaneous	85	85				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	76					
34	340.5 Office Furniture & Equipment	126					
35	340.51 Computer Equipment	839					
36	341.5 Transportation Equipment	484					
37	342.5 Stores Equipment	2					
38	343.5 Tools, Shop & Garage Equipment	66					
39	344.5 Laboratory Equipment	84					
40	345.5 Power Operated Equipment	100					
41	346.5 Communication Equipment	55					
42	347.5 Miscellaneous Equipment	16					
43	348.5 Other Tangible Plant	46					
44	Total Depreciation Expense	7,161	4,049	577	579	82	
45	1996 Average Depreciable Plant less Land	166,157	109,175	24,751	11,577	3,275	
46	Composite Depreciation Rate	4.31%	3.71%	2.33%	5.00%	2.50%	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 8 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	706	706				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	706	706	0	0	0	
46	CIAC Amortization Expense	801	0	789	10	2	
47	Non Used & Useful Percentage	4%	6%	0%	0%	0%	
48	Non Used & Useful Amortization Expense	30	0	0	0	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC
Schedule No. 9 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average CIAC	(3) 1996 CIAC Acc. Amort.	(4) Supporting Schedules
1	Plant Capacity Fees	0	0	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	31,927	21,825	
3	Meter Installation Fees	190	41	
4	Contributed Lines	0	0	
5	Cont. Prpty Other than Lines	0	0	
6	Service Installation Fees	81	1	
7	TOTAL WATER CIAC	32,198	21,867	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
Schedule No. 10 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Meter Size	(2) 1996 Average No. of Customers	(3) Demand Factor	(4) Meter Equivalents (ERC)	(5) Supporting Schedules
	Residential:				
1	5/8" x 3/4"	105	1.0	105	MFR Vol. 5, 1996
2	3/4"	0	1.5	0	Sch. E-13
3	1"	0	2.5	0	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	105		105	
	General/Multi-Family/ & Wholesale:				
12	5/8" x 3/4"	0	1.0	0	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	0	5.0	0	
16	2"	0	8.0	0	
17	3"	0	16.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	6"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	0		0	
23	**Total Number of ERCs**	105		105	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER

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

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC
Schedule No. 11 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
	Water Treatment Plant:		
1	1996 ERCs	105	Sch. 10 (w)
2	Margin Reserve Factor	1.003	Note: (a)
3	Current ERCs Plus Margin Reserve	105	
4	Used & Useful Percentage	94.39%	Sch. 6 (w), p 2
5	Plant Capacity in ERCs	111	
6	Future ERCs	6	
7	Projected Average Annual Growth in ERCs	0	Sch. 12 (w)
8	Number of Years to Design Capacity	62.33	
	Distribution Mains:		
9	1996 ERCs	105	Sch. 10 (w)
10	Margin Reserve Factor	1.001	Note: (a)
11	Current ERC's with Margin Reserve	105	
12	Permitted No. of Lots/ERC's @ 12/31/96	119	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	119	
15	Future ERCs	14	
16	Projected Average Annual Growth in ERCs	0	Sch. 12 (w)
17	Number of Years to Design Capacity	144.00	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

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

Explanation: Rule 25-30.565 (4) (r) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC
Schedule No. 12 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) YEAR	(2) # New ERC's	(3) Total ERC's	(4) Supporting Schedules
1	1996		105	Vol 6, Book 1
2	1997	0	105	Sch F-6
3	1998	0	105	
4	1999	0	105	
5	2000	0	105	
6	2001	0	105	
7	2002	0	105	
8	2003	0	105	
9	2004	0	105	
10	2005	0	105	
11	2006	0	106	
12	2007	0	106	
13	2008	0	106	
14	2009	0	106	
15	2010	0	106	
16	2011	0	106	
17	2012	0	106	
18	2013	0	106	
19	2014	0	106	
20	2015	0	106	
21	2016	0	107	
22	2017	0	107	
23	2018	0	107	
24	2019	0	107	
25	2020	0	107	
26	2021	0	107	
27	2022	0	107	
28	2023	0	107	
29	2024	0	107	
30	2025	0	107	
31	2026	0	108	
32	2027	0	108	
33	2028	0	106	
34	2029	0	108	
35	2030	0	108	
36	2031	0	108	
37	2032	0	106	
38	2033	0	108	
39	2034	0	108	
40	2035	0	108	
41	2038	0	109	

SCHEDULE OF DEVELOPER AGREEMENTS

Company: SSU / Putnam / River Grove Docket No.: 950495 Test Year Ended: 12/31/96 Historical [ ] Projected [X]	Explanation: Rule 25-30.565 (4) (j) Provide a list of outstanding developer agreements.	FPSC Schedule No. 13 (w) Page 1 of 1 Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: SSU / Putnam / River Grove Docket No.: 950495 Test Year Ended: 12/31/96 Historical [ ] Projected [X]	Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.	FPSC Schedule No. 14 (w) Page 1 of 1 Preparer: Bliss

Line No.	(1) Description
1	None - The company can not predict when property would be contributed under the
2	developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
3	

COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION OF TREATMENT FACILITIES

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

Explanation: Rule 25-30.565 (4) (n) Copies of approvals or permits for construction and operation of treatment facilities

FPSC
Schedule No. 15 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Copies of approvals and permits for construction and
2	operation of treatment facilities were provided in
3	the Additional Engineering Information.

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: SSU / Putnam / River Grove Docket No.: 950495 Test Year Ended: 12/31/96 Historical [ ] Projected [X]	Explanation: Rule 25-30.565 (4) (c) A detailed statement by a registered professional engineer showing the cost, by Uniform System of Accounting account numbers, and capacity of proposed plant expansion	FPSC Schedule No. 16 (w) Page 1 of 1 Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant
2	expansions.

SCHEDULE OF MANDATED PLANT UPGRADES

Company: SSU / Putnam / River Grove Docket No.: 950495 Test Year Ended: 12/31/96 Historical [ ] Projected [X]	Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.	FPSC Schedule No. 17 (w) Page 1 of 1 Preparer: Bliss

Line No.	(1) Description
1	SSU does not foresee the imposition of mandated upgrades resulting from
2	the developer agreement identified in Volume VIII, Book 1

STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN EXTENSION POLICY

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

Explanation: Rule 25-30.565 (4) (u) A statement of the existing and proposed on-site and off-site main installation charges or policy

FPSC
Schedule No. 18 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

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

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 19
Page 1 of 1
Preparer: C. Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains
1	Please refer to D-Schedules in the minimum filing requirements.
2	Future expansions will be financed through a combination of
3	debt and equity, as appropiate.
4	

SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER
FPSC CONVENTIONAL TREATMENT

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

FPSC
Schedule No. 1 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A	$210.62	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	$3.05	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - All Customers	Actual Cost less 20%	$96.41	Sch. 4 (w)
4	Per Foot Equivalent	N/A	$1.12	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	$75.00	$90.00	Sch. 5 (w)
6	Per Connection - 1"	$100.00	$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	$175.00	$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
10	Per Connection - 5/8 " x 3/4"	$150.00	$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	**(5) Inspection Fee:**	N/A	N/A	
16	**Total Minimum Charges - (5/8" meter)**	$225.00	$540.03	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

FPSC
Schedule No. 2 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	$127,301	$101,669	$38,555	$18,701	$286,226	Sch. 6 (w) p 1
2	Land	$930				$930	Sch. 6 (w) p 1
3	Depreciable Assets	$126,371	$101,669	$38,555	$18,701	$285,296	
4	Accumulated Depreciation to Date	$37,639	$21,789	$26,324	$5,711	$91,463	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	$53,686	$101,669	$26,324	$5,711	$187,389	
6	Net Plant at Design Capacity	$73,615	$0	$12,231	$12,990	$98,837	
7	Transmission & Distribution / Collection Lines		$101,669			$101,669	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			35.52%	
9	CIAC to Date	$37	$14,315	$7,731	$900	$22,983	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	$1	$5,477	$2,061	$19	$7,558	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	$8	$37,669	$2,061	$19	$39,754	
12	Future Customers (ERC) to be Connected	12	391	0	0	180	Sch. 11 (w)
13	Composite Depreciation Rate	4.26%	2.33%			3.40%	Sch. 6 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	$75.00	$150.00	$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	-7.03%	
16	Requested Service Availability Charge Per ERC	$210.62	$96.41	$90.00	$143.00	$540.03	Sch. 1 (w)
17	Level of CIAC at Design Capacity	3.27%	100.00%	N/A	N/A	6.88%	
18	Minimum Service Availability Charge Per ERC					$1,188.69	
19	Level of CIAC at Design Capacity					35.52%	
20	Maximum Service Availability Charge Per ERC					$2,062.76	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	383	754	359	359	548	Sch. 11 (w)
23	Current No. of Customers	371	383	359	359	359	Sch. 11 (w)
24	Annual Growth	4	4	N/A	N/A	4	Sch. 11 (w)
25	Calculation of Z	1	440	N/A	N/A	137	
26	Number of Years to Design Capacity	2.98	96.55	N/A	N/A	44.53	Sch. 11 (w)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER
- Based on Used & Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (s) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 3 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees		(2) Amount	(4) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Plant (Excluding General Plant)		$127,301	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant		($37,639)	Sch. 7 (w)
3	Net Plant In Service		$89,663	
4	Used & Useful %		96.85%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$86,840	
6	1996 ERCs		359	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs		12	Sch. 12 (w)
8	Total ERCs		371	
9	Net Plant Per ERC		$234	
10	Less: Utility Investment	10.00%	($23)	
11	Proposed Plant Capacity Fee Per ERC		$211	
12	Proposed Plant Capacity Fee Per Gallon (69 Gallons Per ERC)		$3.05	
	Calculation of Gallons Per ERC			
13	Total Consumption in Gallons		9,042,599	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's		359	Sch. 10 (w)
15	Consumption Per ERC		25,184	
16	Divide by 365 Days		365	
17	Gallons Per Day Per ERC		69	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER
- Based on Used and Useful Historical Plant -

Company: SSU / Putnam / River Park
Docket No.: 950495
Test Year Ended: 12/31/96
Historical ( ) Projected [X]

Explanation: Rule 25-30.565 (4) (s) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 4 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges		(2) Amount	(3) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Mains		$101,669	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains		($21,789)	Sch. 7 (w)
3	Net Plant In Service - Mains		$79,879	
4	Used & Useful %		59.3%	Sch. 8 (w) p 2
5	Net Plant - Used & Useful		$47,400	
6	1996 ERCs		359	Sch. 10 (w)
7	Net Plant Per ERC - Mains		$132	
8	Less: Utility Investment	27.00%	($36)	
9	Proposed Main Extension Fee Per ERC		$96	
10	Proposed Main Extension Fee Per Foot (86 feet per lot)		$1.12	
	Calculation of Feet Per Lot			
11	A. Installed Footage of Distribution Mains		30,873	Annual Report
12	B. Number of Lots		359	Sch. 11 (w)
13	C. Feet per Lot (A/B)		86	

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

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

Explanation: Rule 25-30.565 (4) (l) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 1 of 2
Preparer: Bliss

Line No.	Descriptions		Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	METER INSTALLATIONS:								
1	1. Direct Labor (2 Persons x 1.5 Hours)		3	$45.18	$45.18	$45.18	$45.18	$45.18	At Cost
2	2. Materials	a. Meter Box (Standard)	1	$9.59	$9.59	$9.59	$18.55	$18.55	At Cost
3		b. Meter	1	$24.91	$40.81	$68.37	$190.60	$256.52	At Cost
4		c. Couplings (Brass)	2	$3.66	$3.66	$5.09	$20.67	$24.38	At Cost
5		d. Washers	2	$0.10	$0.10	$0.13	$0.27	$0.42	At Cost
6	3. A & G Overhead Rate (16.76%) *			$6.41	$9.08	$13.84	$38.60	$50.26	At Cost
7		Total		$89.85	$108.42	$142.30	$314.07	$395.31	At Cost
8		**Proposed**		**$90.00**	**$110.00**	**$140.00**	**$300.00**	**$385.00**	**At Cost**
	DOUBLE SERVICE INSTALLATIONS:								
9	1. Direct Labor (2 persons x 4 hours)		8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
10	2. Materials	a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
11		b. Corporation Stop	1	$10.60	$10.60	$16.70	$44.52	$65.72	At Cost
12		c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$18.30	$33.30	At Cost
13		d. Curb Stop / Comp. ada	2	$25.44	$25.44	$35.94	$69.78	$127.20	At Cost
14		e. U-Branch (Double Serv	1	$13.89	$13.89	$13.89	$13.89	$13.89	At Cost
15	3. A & G Overhead Rate (16.76%)			$13.05	$13.05	$16.39	$31.63	$43.97	At Cost
16		Total		$211.42	$211.42	$234.66	$340.66	$426.82	At Cost
17		**Proposed (Each)**		**$106.00**	**$106.00**	**$117.00**	**$170.00**	**$213.00**	At Cost
	SINGLE SERVICE INSTALLATION:								
18	1. Direct Labor (2 persons x 4 hours)		8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
19	2. Materials	a. Tapping Saddle 8"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
20		b. Corporation Stop	1	$10.60	$10.60	$16.70	$44.52	$65.72	At Cost
21		c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$18.30	$33.30	At Cost
22		d. Curb Stop / Comp. ada	1	$12.72	$12.72	$12.72	$12.72	$12.72	At Cost
23	3. A & G Overhead Rate (16.76%)			$8.59	$6.59	$10.17	$16.39	$22.46	At Cost
24		Total		$160.35	$160.35	$191.33	$234.87	$278.94	At Cost
25		**Proposed (Each)**		**$160.00**	**$160.00**	**$191.00**	**$235.00**	**$277.00**	At Cost
26		**Avg. for Single &**		**$143.00**	**$143.00**	**$154.00**	**$202.50**	**$245.00**	

A &G Overhead is only applied to the purchase of materials.
Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 650

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

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

Explanation: Rule 25-30.565 (4) (l) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 2 of 2
Preparer: Bliss

Line No.	Descriptions	Unit		5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	UNIT PRICES:								
1	Direct Labor	Hour	15.06						
	Material for Meters								
2	1. Meter	Each		24.91	40.81	68.37	190.80	256.52	At Cost
3	2. Meter Box (Standard)	Each		9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair		3.66	3.66	5.09	20.87	24.38	At Cost
5	4. Washers (Rubber)	Each		0.10	0.10	0.13	0.27	0.42	At Cost
	Material for New Service								
6	1. Tapping Saddle (Cost for 6")		22.26	22.26	22.26	22.26	22.26	22.26	At Cost
7	2. Corp Stop w/ Comp adaptor	Each		10.60	10.60	16.70	44.52	65.72	At Cost
8	3. Poly tubing (Hymol)	Foot		0.19	0.19	0.30	0.61	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each		12.72	12.72	17.97	44.89	63.60	At Cost
10	5. U-Branch (for Double Service)	Each		13.89	13.89	13.89	13.89	13.89	At Cost

Notes:
1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12. ($7.46 + $15.00)/2
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 6.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
Schedule No. 6 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	573	573				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	257	257				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	87	87				
7	304.2 Structures & Improvements	11,815	11,815				
8	305.2 Collecting & Impounding reservoirs	1,579	1,579				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	2,482	2,482				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	82	82				
13	310.2 Power Generation Equipment	37,900	37,900				
14	311.2 Pumping Equipment	26,157	26,157				
15	339.2 Other Plant & Miscellaneous	-39	-39				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	13,804	13,804				
18	304.3 Structures & Improvements	8,598	8,598				
19	320.3 Water Treatment Equipment	11,271	11,271				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	843	843				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	6	6				
24	304.4 Structures & Improvements	15	15				
25	330.4 Distribution Reservoirs	11,369	11,369				
26	331.4 Transmission & Distribution	101,422		101,422			
27	333.4 Services	16,701				16,701	
28	334.4 Meters & Meter Installation	38,555			38,555		
29	335.4 Hydrants	247		247			
30	339.4 Other Plant & Miscellaneous	502	502				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	1,005					
33	304.5 Structures & Improvements	10,251					
34	340.5 Office Furniture & Equipment	6,335					
35	340.51 Computer Equipment	16,864					
36	341.5 Transportation Equipment	9,729					
37	342.5 Stores Equipment	91					
38	343.5 Tools, Shop & Garage Equipment	3,531					
39	344.5 Laboratory Equipment	3,202					
40	345.5 Power Operated Equipment	4,044					
41	346.5 Communication Equipment	1,835					
42	347.5 Miscellaneous Equipment	825					
43	348.5 Other Tangible Plant	1,553					
44	Subtotal	345,491	127,301	101,669	38,555	16,701	
45	Future Costs / CWIP	0	0	0	0	0	
46	Total	345,491	127,301	101,669	38,555	16,701	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 6 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	3,030	3,030				
8	305.2 Collecting & Impounding reservoirs	486	486				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	467	467				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	25	25				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	41,339		41,339			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	45,347	4,008	41,339	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	45,347	4,008	41,339	0	0	
47	Total Net Plant	345,491	127,301	101,869	38,555	18,701	
48	Used & Useful Percentage	87%	97%	59%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
Schedule No. 7 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	78	78				Book 1, A-9
4	339.1 Other Plant & Miscellaneous	82	82				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	3,934	3,934				
8	305.2 Collecting & Impounding reservoirs	314	314				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	1,265	1,265				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	19	19				
13	310.2 Power Generation Equipment	6,876	6,878				
14	311.2 Pumping Equipment	13,807	13,807				
15	339.2 Other Plant & Miscellaneous	-13	-13				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	3,326	3,326				
19	320.3 Water Treatment Equipment	4,718	4,718				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	17	17				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	3	3				
25	330.4 Distribution Reservoirs	3,031	3,031				
26	331.4 Transmission & Distribution	21,755		21,755			
27	333.4 Services	5,711				5,711	
28	334.4 Meters & Meter Installation	26,324			26,324		
29	335.4 Hydrants	34		34			
30	339.4 Other Plant & Miscellaneous	180	180				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	2,415					
34	340.5 Office Furniture & Equipment	3,131					
35	340.51 Computer Equipment	8,260					
36	341.5 Transportation Equipment	7,805					
37	342.5 Stores Equipment	34					
38	343.5 Tools, Shop & Garage Equipment	1,897					
39	344.5 Laboratory Equipment	571					
40	345.5 Power Operated Equipment	3,414					
41	346.5 Communication Equipment	950					
42	347.5 Miscellaneous Equipment	235					
43	348.5 Other Tangible Plant	1,098					
44	Total	121,272	37,639	21,789	26,324	5,711	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 8 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	14	14				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	10	10				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	358	358				
8	305.2 Collecting & Impounding reservoirs	32	32				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	83	83				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	2	2				
13	310.2 Power Generation Equipment	1,895	1,895				
14	311.2 Pumping Equipment	1,308	1,308				
15	339.2 Other Plant & Miscellaneous	-2	-2				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	281	281				
19	320.3 Water Treatment Equipment	513	513				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	34	34				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	307	307				
26	331.4 Transmission & Distribution	2,363		2,363			
27	333.4 Services	468				468	
28	334.4 Meters & Meter Installation	1,928			1,928		
29	335.4 Hydrants	5		5			
30	339.4 Other Plant & Miscellaneous	20	20				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	256					
34	340.5 Office Furniture & Equipment	423					
35	340.51 Computer Equipment	2,811					
36	341.5 Transportation Equipment	1,822					
37	342.5 Stores Equipment	5					
38	343.5 Tools, Shop & Garage Equipment	221					
39	344.5 Laboratory Equipment	214					
40	345.5 Power Operated Equipment	337					
41	346.5 Communication Equipment	183					
42	347.5 Miscellaneous Equipment	55					
43	348.5 Other Tangible Plant	155					
44	Total Depreciation Expense	15,681	4,835	2,368	1,928	468	
45	1996 Average Depreciable Plant less Land	330,589	113,404	101,669	38,555	18,701	
46	Composite Depreciation Rate	4.80%	4.28%	2.33%	5.00%	2.50%	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 8 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1995 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	138	138				
8	305.2 Collecting & Impounding reservoirs	12	12				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	32	32				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	1	1				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	1,226		1,226			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	1,409	183	1,226	0	0	
46	CIAC Amortization Expense	747	2	335	387	23	
47	Non Used & Useful Percentage	13%	3%	41%	0%	0%	
48	Non Used & Useful Amortization Expense	98	0	138	0	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC
Schedule No. 9 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average CIAC	(3) 1996 CIAC Acc. Amort.	(4) Supporting Schedules
1	Plant Capacity Fees	37	1	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	14,315	5,477	
3	Meter Installation Fees	7,731	2,061	
4	Contributed Lines	0	0	
5	Cont. Prpty Other than Lines	0	0	
6	Service Installation Fees	900	19	
7	TOTAL WATER CIAC	22,983	7,558	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
Schedule No. 10 (w)
Page 1 of 1
Preparer: Bliss

Line No.	Meter Size	1996 Average No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
	(1)	(2)	(3)	(4)	(5)
	Residential:				
1	5/8" x 3/4"	357	1.0	357	MFR Vol. 5, 1996
2	3/4"	0	1.5	0	Sch. E-13
3	1"	0	2.5	0	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	357		357	
	General/Multi-Family/ & Wholesale:				
12	5/8" x 3/4"	2	1.0	2	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	0	5.0	0	
16	2"	0	8.0	0	
17	3"	0	16.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	2		2	
23	**Total Number of ERCs**	359		359	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER

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

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC
Schedule No. 11 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
	Water Treatment Plant:		
1	1996 ERCs	359	Sch. 10 (w)
2	Margin Reserve Factor	1.034	Note: (a)
3	Current ERCs Plus Margin Reserve	371	
4	Used & Useful Percentage	96.85%	Sch. 6 (w), p 2
5	Plant Capacity in ERCs	383	
6	Future ERCs	12	
7	Projected Average Annual Growth in ERCs	4	Sch. 12 (w)
8	Number of Years to Design Capacity	2.98	
	Distribution Mains:		
9	1996 ERCs	359	Sch. 10 (w)
10	Margin Reserve Factor	1.011	Note: (a)
11	Current ERC's with Margin Reserve	363	
12	Permitted No. of Lots/ERC's @ 12/31/96	754	MFR Vol 8, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	754	
15	Future ERCs	391	
16	Projected Average Annual Growth in ERCs	4	Sch. 12 (w).
17	Number of Years to Design Capacity	96.55	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 8, Book 1, Schedules F-8.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

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

Explanation: Rule 25-30.565 (4) (r) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC
Schedule No. 12 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) YEAR	(2) # New ERC's	(3) Total ERC's	(4) Supporting Schedules
1	1996		359	Vol 6, Book 1
2	1997	4	363	Sch F-8
3	1998	4	367	
4	1999	4	371	
5	2000	4	375	
6	2001	4	379	
7	2002	4	383	
8	2003	4	387	
9	2004	4	391	
10	2005	4	395	
11	2006	4	399	
12	2007	4	403	
13	2008	4	408	
14	2009	4	412	
15	2010	4	416	
16	2011	4	420	
17	2012	4	424	
18	2013	4	426	
19	2014	4	432	
20	2015	4	436	
21	2016	4	440	
22	2017	4	444	
23	2018	4	448	
24	2019	4	452	
25	2020	4	456	
26	2021	4	460	
27	2022	4	464	
28	2023	4	468	
29	2024	4	472	
30	2025	4	476	
31	2026	4	480	
32	2027	4	484	
33	2028	4	489	
34	2029	4	493	
35	2030	4	497	
36	2031	4	501	
37	2032	4	505	
38	2033	4	509	
39	2034	4	513	
40	2035	4	517	
41	2036	4	521	

SCHEDULE OF DEVELOPER AGREEMENTS

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

Explanation: Rule 25-30.565 (4) (j) Provide a list of outstanding developer agreements.

FPSC
Schedule No. 13 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

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

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC
Schedule No. 14 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	None - The company can not predict when property would be contributed under the
2	developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
3	

COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION OF TREATMENT FACILITIES

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

Explanation: Rule 25-30.565 (4) (n) Copies of approvals or permits for construction and operation of treatment facilities

FPSC
Schedule No. 15 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Copies of approvals and permits for construction and
2	operation of treatment facilities were provided in
3	the Additional Engineering Information.

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: SSU / Putnam / River Park Docket No.: 950495 Test Year Ended: 12/31/96 Historical [ ] Projected [X]	Explanation: Rule 25-30.565 (4) (o) A detailed statement by a registered professional engineer showing the cost, by Uniform System of Accounting account numbers, and capacity of proposed plant expansion	FPSC Schedule No. 16 (w) Page 1 of 1 Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant
2	expansions.

SCHEDULE OF MANDATED PLANT UPGRADES

Company: SSU / Putnam / River Park Docket No.: 950495 Test Year Ended: 12/31/96 Historical [ ] Projected [X]	Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.	FPSC Schedule No. 17 (w) Page 1 of 1 Preparer: Bliss

Line No.	(1) Description
1	SSU does not foresee the imposition of mandated upgrades resulting from
2	the developer agreement identified in Volume VIII, Book 1

STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN EXTENSION POLICY

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

Explanation: Rule 25-30.565 (4) (u) A statement of the existing and proposed on-site and off-site main installation charges or policy

FPSC
Schedule No. 18 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

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

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 19
Page 1 of 1
Preparer: C. Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains
1	Please refer to D-Schedules in the minimum filing requirements.
2	Future expansions will be financed through a combination of
3	debt and equity, as appropiate.
4	

SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER
FPSC CONVENTIONAL TREATMENT

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

FPSC
Schedule No. 1 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	$600.00	$1,533.91	Sch. 3 (w)
2	Per Gallon Equivalent	$1.71	$4.36	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - All Customers	Actual Cost less 20%	$205.15	Sch. 4 (w)
4	Per Foot Equivalent	N/A	$3.02	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	$75.00	$90.00	Sch. 5 (w)
6	Per Connection - 1"	$100.00	$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	$175.00	$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
10	Per Connection - 5/8 " x 3/4"	$150.00	$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	**(5) Inspection Fee:**	N/A	N/A	
16	**Total Minimum Charges - (5/8" meter)**	$826.71	$1,972.06	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

FPSC
Schedule No. 2 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	$319,551	$46,110	$10,405	$1,859	$377,925	Sch. 6 (w) p 1
2	Land	$7,900				$7,900	Sch. 6 (w) p 1
3	Depreciable Assets	$311,651	$46,110	$10,405	$1,859	$370,024	
4	Accumulated Depreciation to Date	$85,999	$6,225	$3,450	$154	$95,828	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	$85,999	$13,631	$3,450	$154	$103,234	
6	Net Plant at Design Capacity	$233,552	$32,479	$6,955	$1,705	$274,690	
7	Transmission & Distribution / Collection Lines		$46,110			$46,110	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			12.20%	
9	CIAC to Date	$6,173	$27,189	$14,295	$808	$50,465	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	$1,318	$15,250	$2,989	$18	$19,575	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	$1,318	$19,817	$2,989	$18	$23,942	
12	Future Customers (ERC) to be Connected	0	18	0	0	2	Sch. 11 (w)
13	Composite Depreciation Rate	4.02%	2.32%			3.81%	Sch. 6 (w) p 1
14	Existing Service Availability Charge Per ERC	$600.00	N/A	$75.00	$150.00	$825.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	2.94%	N/A	N/A	N/A	10.34%	
16	Requested Service Availability Charge Per ERC	$1,533.91	$205.15	$90.00	$143.00	$1,972.06	Sch. 1 (w)
17	Level of CIAC at Design Capacity	2.94%	33.94%	N/A	N/A	11.29%	
18	Minimum Service Availability Charge Per ERC					$3,079.91	
19	Level of CIAC at Design Capacity					12.20%	
20	Maximum Service Availability Charge Per ERC					$79,067.41	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	137	150	129	129	139	Sch. 11 (w)
23	Current No. of Customers	137	132	129	129	129	Sch. 11 (w)
24	Annual Growth	3	3	N/A	N/A	3	Sch. 11 (w)
25	Calculation of Z	0	1	N/A	N/A	0	
26	Number of Years to Design Capacity	0.00	6.91	N/A	N/A	0.87	Sch. 11 (w)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER
- Based on Used & Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (a) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 3 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees		(2) Amount	(4) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Plant (Excluding General Plant)		$319,551	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant		($85,999)	Sch. 7 (w)
3	Net Plant In Service		$233,552	
4	Used & Useful %		100.00%	Sch. 8 (w) p 2
5	Net Plant - Used & Useful		$233,552	
6	1996 ERCs		129	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs		6	Sch. 12 (w)
8	Total ERCs		137	
9	Net Plant Per ERC		$1,704	
10	Less: Utility Investment	10.00%	($170)	
11	Proposed Plant Capacity Fee Per ERC		$1,534	
12	Proposed Plant Capacity Fee Per Gallon (352 Gallons Per ERC)		$4.36	
	Calculation of Gallons Per ERC			
13	Total Consumption in Gallons		16,602,230	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's		129	Sch. 10 (w)
15	Consumption Per ERC		128,616	
16	Divide by 365 Days		365	
17	Gallons Per Day Per ERC		352	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER
- Based on Used and Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (a) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 4 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges		(2) Amount	(3) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Mains		$46,110	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains		($6,225)	Sch. 7 (w)
3	Net Plant in Service - Mains		$39,885	
4	Used & Useful %		90.9%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$36,276	
6	1996 ERCs		129	Sch. 10 (w)
7	Net Plant Per ERC - Mains		$281	
8	Less: Utility Investment	27.00%	($76)	
9	Proposed Main Extension Fee Per ERC		$205	
10	Proposed Main Extension Fee Per Foot (68 feet per lot)		$3.02	
	Calculation of Feet Per Lot			
11	A. Installed Footage of Distribution Mains		8,815	Annual Report
12	B. Number of Lots		129	Sch. 11 (w)
13	C. Feet per Lot (A/B)		68	

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

Company: SSU / Citrus / Rosemont/Rolling Green
Docket No.: 950495
Test Year En Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (l) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 1 of 2
Preparer: Bliss

Line No.	Descriptions		Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	METER INSTALLATIONS:								
1	1. Direct Labor (2 Persons x 1.5 Hours)		3	$45.18	$45.18	$45.18	$45.18	$45.18	At Cost
2	2. Meterials	a. Meter Box (Standard)	1	$9.59	$9.59	$9.59	$18.55	$18.55	At Cost
3		b. Meter	1	$24.91	$40.81	$68.37	$190.80	$256.52	At Cost
4		c. Couplings (Brass)	2	$3.66	$3.66	$5.09	$20.67	$24.38	At Cost
5		d. Washers	2	$0.10	$0.10	$0.13	$0.27	$0.42	At Cost
6	3. A & G Overhead Rate (18.78%) *			$8.41	$9.08	$13.94	$38.60	$50.26	At Cost
7		Total		$89.85	$108.42	$142.30	$314.07	$395.31	At Cost
8		Proposed		$90.00	$110.00	$140.00	$300.00	$385.00	At Cost
	DOUBLE SERVICE INSTALLATIONS:								
9	1. Direct Labor (2 persons x 4 hours)		8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
10	2. Meterials	a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
11		b. Corporation Stop	1	$10.60	$10.60	$16.70	$44.52	$65.72	At Cost
12		c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$18.30	$33.30	At Cost
13		d. Curb Stop / Comp. ada	2	$25.44	$25.44	$35.94	$89.78	$127.20	At Cost
14		e. U-Branch (Double Serv	1	$13.89	$13.89	$13.89	$13.89	$13.89	At Cost
15	3. A & G Overhead Rate (16.76%)			$13.05	$13.05	$16.39	$31.63	$43.97	At Cost
16		Total		$211.42	$211.42	$234.66	$340.86	$426.82	At Cost
17		Proposed (Each)		$106.00	$106.00	$117.00	$170.00	$213.00	At Cost
	SINGLE SERVICE INSTALLATION:								
18	1. Direct Labor (2 persons x 4 hours)		8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
19	2. Materials	a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
20		b. Corporation Stop	1	$10.60	$10.60	$16.70	$44.52	$65.72	At Cost
21		c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$18.30	$33.30	At Cost
22		d. Curb Stop / Comp. ada	1	$12.72	$12.72	$12.72	$12.72	$12.72	At Cost
23	3. A & G Overhead Rate (16.76%)			$6.59	$6.59	$10.17	$16.39	$22.46	At Cost
24		Total		$180.35	$180.35	$191.33	$234.67	$276.94	At Cost
25		Proposed (Each)		$180.00	$180.00	$191.00	$235.00	$277.00	At Cost
26		Avg. for Single &		$143.00	$143.00	$154.00	$202.50	$245.00	

A &G Overhead is only applied to the purchase of materials.
Transportation O & M expenses for trucks & heavy equipment are bookad separately to Account 650

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

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

Explanation: Rule 25-30.565 (4) (t) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 2 of 2
Preparer: Bliss

Line No.	Descriptions	Unit		5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	UNIT PRICES:								
1	Direct Labor	Hour	15.06						
	Material for Meters								
2	1. Meter	Each		24.91	40.81	68.37	190.80	256.52	At Cost
3	2. Meter Box (Standard)	Each		9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair		3.66	3.66	5.09	20.87	24.38	At Cost
5	4. Washers (Rubber)	Each		0.10	0.10	0.13	0.27	0.42	At Cost
	Material for New Service								
8	1. Tapping Saddle (Cost for 6")		22.26	22.26	22.26	22.26	22.26	22.26	At Cost
7	2. Corp Stop w/ Comp adaptor	Each		10.60	10.60	16.70	44.52	65.72	At Cost
8	3. Poly tubing (Hymol)	Foot		0.19	0.19	0.30	0.61	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each		12.72	12.72	17.97	44.89	63.60	At Cost
10	5. U-Branch (for Double Service)	Each		13.89	13.89	13.89	13.89	13.89	At Cost

Notes:
1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12. ($7.48 + $15.00)/2
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 6.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
Schedule No. 6 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	489	489				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	141	141				
5	SOURCE OF SUPPLY & PUMPING						
6	303.2 Land & Land Rights	7,613	7,613				
7	304.2 Structures & Improvements	68,124	68,124				
8	305.2 Collecting & Impounding reservoirs	4	4				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	1,706	1,706				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	-20	-20				
13	310.2 Power Generation Equipment	79,840	79,840				
14	311.2 Pumping Equipment	87,314	87,314				
15	339.2 Other Plant & Miscellaneous	5	5				
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	22	22				
18	304.3 Structures & Improvements	27,428	27,428				
19	320.3 Water Treatment Equipment	22,449	22,449				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	287	287				
22	TRANSMISSION & DISTRIBUTION						
23	303.4 Land & Land Rights	1	1				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	44,146	44,146				
26	331.4 Transmission & Distribution	44,896		44,896			
27	333.4 Services	1,859				1,859	
28	334.4 Meters & Meter Installation	10,405			10,405		
29	335.4 Hydrants	1,414		1,414			
30	339.4 Other Plant & Miscellaneous	2	2				
31	GENERAL PLANT						
32	303.5 Land & Land Rights	343					
33	304.5 Structures & Improvements	3,495					
34	340.5 Office Furniture & Equipment	2,160					
35	340.51 Computer Equipment	5,749					
36	341.5 Transportation Equipment	3,317					
37	342.5 Stores Equipment	31					
38	343.5 Tools, Shop & Garage Equipment	1,204					
39	344.5 Laboratory Equipment	1,092					
40	345.5 Power Operated Equipment	1,379					
41	346.5 Communication Equipment	626					
42	347.5 Miscellaneous Equipment	281					
43	348.5 Other Tangible Plant	529					
44	Subtotal	398,129	319,551	46,110	10,405	1,859	
45	Future Costs / CWIP	0	0	0	0	0	
46	Total	398,129	319,551	46,110	10,405	1,859	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 8 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	4,173		4,173			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	4,173	0	4,173	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	4,173	0	4,173	0	0	
47	Total Net Plant	398,129	319,551	46,110	10,405	1,859	
46	Used & Useful Percentage	99%	100%	91%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
Schedule No. 7 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	85	85				Book 1, A-9
4	339.1 Other Plant & Miscellaneous	49	49				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	34,013	34,013				
8	305.2 Collecting & Impounding rsservoirs	6	6				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	471	471				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	-6	-6				
13	310.2 Power Generation Equipment	19,960	19,960				
14	311.2 Pumping Equipment	17,911	17,911				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	2,306	2,306				
19	320.3 Water Treatment Equipment	5,165	5,165				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	5	5				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	6,034	6,034				
26	331.4 Transmission & Distribution	5,934		5,934			
27	333.4 Services	154				154	
28	334.4 Meters & Meter Installation	3,450			3,450		
29	335.4 Hydrants	290		290			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	823					
34	340.5 Office Furniture & Equipment	1,067					
35	340.51 Computer Equipment	2,816					
36	341.5 Transportation Equipment	2,661					
37	342.5 Stores Equipment	12					
38	343.5 Tools, Shop & Garage Equipment	647					
39	344.5 Laboratory Equipment	195					
40	345.5 Power Operated Equipment	1,164					
41	346.5 Communication Equipment	324					
42	347.5 Miscellaneous Equipment	80					
43	348.5 Other Tangible Plant	375					
44	Total	105,990	85,999	6,225	3,450	154	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 8 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	12	12				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	8	6				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	2,064	2,064				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	57	57				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	-1	-1				
13	310.2 Power Generation Equipment	3,992	3,992				
14	311.2 Pumping Equipment	3,366	3,366				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	831	831				
19	320.3 Water Treatment Equipment	1,021	1,021				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	11	11				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	1,192	1,192				
26	331.4 Transmission & Distribution	1,041		1,041			
27	333.4 Services	46				46	
28	334.4 Meters & Meter Installation	520			520		
29	335.4 Hydrants	31		31			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	87					
34	340.5 Office Furniture & Equipment	144					
35	340.51 Computer Equipment	958					
36	341.5 Transportation Equipment	553					
37	342.5 Stores Equipment	2					
38	343.5 Tools, Shop & Garage Equipment	75					
39	344.5 Laboratory Equipment	73					
40	345.5 Power Operated Equipment	115					
41	346.5 Communication Equipment	83					
42	347.5 Miscellaneous Equipment	19					
43	348.5 Other Tangible Plant	53					
44	Total Depreciation Expense	16,331	12,551	1,072	520	46	
45	1996 Average Depreciable Plant less Land	390,150	311,915	46,110	10,405	1,859	
46	Composite Depreciation Rate	4.19%	4.02%	2.32%	5.00%	2.46%	

SCHEOULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 8 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	SOURCE OF SUPPLY & PUMPING						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	TRANSMISSION & DISTRIBUTION						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	112		112			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	GENERAL PLANT						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	112	0	112	0	0	
46	CIAC Amortization Expense	1,695	329	831	715	20	
47	Non Used & Useful Percentage	1%	0%	9%	0%	0%	
48	Non Used & Useful Amortization Expense	16	0	57	0	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC
Schedule No. 9 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average CIAC	(3) 1996 CIAC Acc. Amort.	(4) Supporting Schedules
1	Plant Capacity Fees	8,173	1,318	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	27,189	15,250	
3	Meter Installation Fees	14,295	2,989	
4	Contributed Lines	0	0	
5	Cont. Prpty Other than Lines	0	0	
8	Service Installation Fees	808	18	
7	TOTAL WATER CIAC	50,465	19,575	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
Schedule No. 10 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Meter Size	(2) 1996 Average No. of Customers	(3) Demand Factor	(4) Meter Equivalents (ERC)	(5) Supporting Schedules
	Residential:				
1	5/8" x 3/4"	129	1.0	129	MFR Vol. 5, 1996
2	3/4"	0	1.5	0	Sch. E-13
3	1"	0	2.5	0	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	129		129	
	General/Multi-Family/ & Wholesale:				
12	5/8" x 3/4"	0	1.0	0	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	0	5.0	0	
16	2"	0	8.0	0	
17	3"	0	16.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	0		0	
23	**Total Number of ERCs**	129		129	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER

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

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC
Schedule No. 11 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
	Water Treatment Plant:		
1	1996 ERCs	129	Sch. 10 (w)
2	Margin Reserve Factor	1.061	Note: (a)
3	Current ERCs Plus Margin Reserve	137	
4	Used & Useful Percentage	100.00%	Sch. 6 (w), p 2
5	Plant Capacity in ERCs	137	
6	Future ERCs	0	
7	Projected Average Annual Growth in ERCs	3	Sch. 12 (w)
8	Number of Years to Design Capacity	0.00	
	Distribution Mains:		
9	1996 ERCs	129	Sch. 10 (w)
10	Margin Reserve Factor	1.020	Note: (a)
11	Current ERC's with Margin Reserve	132	
12	Permitted No. of Lots/ERC's @ 12/31/96	150	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	150	
15	Future ERCs	18	
16	Projected Average Annual Growth in ERCs	3	Sch. 12 (w)
17	Number of Years to Design Capacity	6.91	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-6.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

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

Explanation: Rule 25-30.565 (4) (r) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC
Schedule No. 12 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) YEAR	(2) # New ERC's	(3) Total ERC's	(4) Supporting Schedules
1	1996		129	Vol 6, Book 1
2	1997	3	132	Sch F-8
3	1998	3	134	
4	1999	3	137	
5	2000	3	140	
6	2001	3	142	
7	2002	3	145	
8	2003	3	148	
9	2004	3	150	

SCHEDULE OF DEVELOPER AGREEMENTS

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

Explanation: Rule 25-30.565 (4) (j) Provide a list of outstanding developer agreements.

FPSC
Schedule No. 13 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: SSU / Citrus / Rosemont/Rolling Green		FPSC
Docket No.: 950495	Explanation: Rule 25-30.565 (4) (k) For each developer agreement	Schedule No. 14 (w)
Test Year Ended: 12/31/96	state whether the agreement is designed to result in contributed	Page 1 of 1
Historical [ ] Projected [X]	property, other than the approved system capacity charge, within	Preparer: Bliss
	the next 24 months; an estimate of value and desc. of the property.	

Line No.	(1) Description
1	None - The company can not predict when property would be contributed under the
2	developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
3	

COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION OF TREATMENT FACILITIES

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

Explanation: Rule 25-30.565 (4) (n) Copies of approvals or permits for construction and operation of treatment facilities

FPSC
Schedule No. 15 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Copies of approvals and permits for construction and
2	operation of treatment facilities were provided in
3	the Additional Engineering Information.

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: SSU / Citrus / Rosemont/Rolling Green		FPSC
Docket No.: 950495	Explanation: Rule 25-30.565 (4) (o) A detailed statement by a registered professional engineer showing the cost, by Uniform System of Accounting account numbers, and capacity of proposed plant expansion	Schedule No. 16 (w)
Test Year Ended: 12/31/96		Page 1 of 1
Historical [ ] Projected [X]		Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant
2	expansions.

SCHEDULE OF MANDATED PLANT UPGRADES

Company: SSU / Citrus / Rosemont/Rolling Green Docket No.: 950495 Test Year Ended: 12/31/96 Historical [ ] Projected [X]	Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.	FPSC Schedule No. 17 (w) Page 1 of 1 Preparer: Bliss

Line No.	(1) Description
1	SSU does not foresee the imposition of mandated upgrades resulting from
2	the developer agreement identified in Volume VIII, Book 1

STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN EXTENSION POLICY

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

Explanation: Rule 25-30.565 (4) (u) A statement of the existing and proposed on-site and off-site main installation charges or policy

FPSC
Schedule No. 18 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

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

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 19
Page 1 of 1
Preparer: C. Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains
1	Please refer to D-Schedules in the minimum filing requirements.
2	Future expansions will be financed through a combination of
3	debt and equity, as appropiate.
4	

SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER
FPSC CONVENTIONAL TREATMENT

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

FPSC
Schedule No. 1 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A	$1,463.31	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	$4.43	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - All Customers	Actual Cost less 20%	$264.50	Sch. 4 (w)
4	Per Foot Equivalent	N/A	$2.28	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	$75.00	$90.00	Sch. 5 (w)
6	Per Connection - 1"	$100.00	$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	$175.00	$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
10	Per Connection - 5/8 " x 3/4"	$150.00	$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	**(5) Inspection Fee:**	N/A	N/A	
16	**Total Minimum Charges - (5/8" meter)**	$225.00	$1,960.81	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

FPSC
Schedule No. 2 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	$355,683	$82,627	$30,394	$2,772	$471,475	Sch. 6 (w) p 1
2	Land	$307				$307	Sch. 6 (w) p 1
3	Depreciable Assets	$355,378	$82,627	$30,394	$2,772	$471,168	
4	Accumulated Depreciation to Date	$84,239	$22,662	$17,128	$449	$124,478	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	$84,239	$22,662	$17,128	$449	$124,478	
6	Net Plant at Design Capacity	$271,444	$59,964	$13,266	$2,322	$346,997	
7	Transmission & Distribution / Collection Lines		$82,627			$82,627	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			17.53%	
9	CIAC to Date	$3,586	$18,102	$1,731	$831	$22,250	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	$2,773	$9,930	$1,051	$42	$13,796	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	$2,773	$9,930	$1,051	$42	$13,796	
12	Future Customers (ERC) to be Connected	0	0	0	0	0	Sch. 11 (w)
13	Composite Depreciation Rate	4.42%	2.33%			4.02%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	$75.00	$150.00	$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	2.44%	
16	Requested Service Availability Charge Per ERC	$1,463.31	$264.50	$90.00	$143.00	$1,960.81	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.30%	10.29%	N/A	N/A	2.44%	
18	Minimum Service Availability Charge Per ERC					$0.00	
19	Level of CIAC at Design Capacity					17.53%	
20	Maximum Service Availability Charge Per ERC					$0.00	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	170	160	166	166	166	Sch. 11 (w)
23	Current No. of Customers	170	167	166	166	166	Sch. 11 (w)
24	Annual Growth	1	1	N/A	N/A	1	Sch. 11 (w)
25	Calculation of Z	0	0	N/A	N/A	0	
26	Number of Years to Design Capacity	0.00	0.00	N/A	N/A	0.00	Sch. 11 (w)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER
- Based on Used & Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (s) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 3 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees		(2) Amount	(4) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Plant (Excluding General Plant)		$355,683	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant		($84,239)	Sch. 7 (w)
3	Net Plant in Service		$271,444	
4	Used & Useful %		100.00%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$271,444	
6	1996 ERCs		166	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs		1	Sch. 12 (w)
8	Total ERCs		167	
9	Net Plant Per ERC		$1,626	
10	Less: Utility Investment	10.00%	($163)	
11	Proposed Plant Capacity Fee Per ERC		$1,463	
12	Proposed Plant Capacity Fee Per Gallon (330 Gallons Per ERC)		$4.43	
	Calculation of Gallons Per ERC			
13	Total Consumption in Gallons		19,912,486	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's		166	Sch. 10 (w)
15	Consumption Per ERC		120,317	
16	Divide by 365 Days		365	
17	Gallons Per Day Per ERC		330	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER
- Based on Used and Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (a) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 4 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges		(2) Amount	(3) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Mains		$82,627	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains		($22,662)	Sch. 7 (w)
3	Net Plant In Service - Mains		$59,964	
4	Used & Useful %		100.0%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$59,964	
6	1996 ERCs		166	Sch. 10 (w)
7	Net Plant Per ERC - Mains		$362	
8	Less: Utility Investment	27.00%	($98)	
9	Proposed Main Extension Fee Per ERC		$264	
10	Proposed Main Extension Fee Per Foot (116 feet per lot)		$2.26	
	Calculation of Feet Per Lot			
11	A. Installed Footage of Distribution Mains		19,120	Annual Report
12	B. Number of Lots		166	Sch. 11 (w)
13	C. Feet per Lot (A/B)		116	

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

Company: SSU / Marion / Salt Springs
Docket No.: 950495
Test Year En Test Yeer Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (t) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 1 of 2
Preparer: Bliss

Line No.	Descriptions		Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	METER INSTALLATIONS:								
1	1. Direct Labor (2 Persons x 1.5 Hours)		3	$45.18	$45.18	$45.18	$45.18	$45.18	At Cost
2	2. Materials	a. Meter Box (Standard)	1	$9.59	$9.59	$9.59	$18.55	$18.55	At Cost
3		b. Meter	1	$24.91	$40.81	$68.37	$190.60	$256.52	At Cost
4		c. Couplings (Brass)	2	$3.66	$3.66	$5.09	$20.67	$24.38	At Cost
5		d. Washers	2	$0.10	$0.10	$0.13	$0.27	$0.42	At Cost
6	3. A & G Overhead Rate (16.76%) *			$8.41	$9.06	$13.94	$38.80	$50.26	At Cost
7		Total		$89.85	$108.42	$142.30	$314.07	$395.31	At Cost
8		Proposed		$90.00	$110.00	$140.00	$300.00	$385.00	At Cost
	DOUBLE SERVICE INSTALLATIONS:								
9	1. Direct Labor (2 persons x 4 hours)		8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
10	2. Meterials	a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
11		b. Corporation Stop	1	$10.60	$10.60	$16.70	$44.52	$65.72	At Cost
12		c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$18.30	$33.30	At Cost
13		d. Curb Stop / Comp. ada	2	$25.44	$25.44	$35.94	$89.76	$127.20	At Cost
14		e. U-Branch (Double Serv	1	$13.89	$13.89	$13.89	$13.89	$13.89	At Cost
15	3. A & G Overhead Rate (16.76%)			$13.05	$13.05	$16.39	$31.63	$43.97	At Cost
16		Total		$211.42	$211.42	$234.66	$340.66	$426.82	At Cost
17		Proposed (Each)		$106.00	$106.00	$117.00	$170.00	$213.00	At Cost
	SINGLE SERVICE INSTALLATION:								
18	1. Direct Labor (2 persons x 4 hours)		8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
19	2. Materials	a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
20		b. Corporation Stop	1	$10.60	$10.60	$16.70	$44.52	$65.72	At Cost
21		c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$18.30	$33.30	At Cost
22		d. Curb Stop / Comp. ada	1	$12.72	$12.72	$12.72	$12.72	$12.72	At Cost
23	3. A & G Overhead Rate (16.76%)			$8.59	$8.59	$10.17	$16.39	$22.46	At Cost
24		Total		$160.35	$160.35	$191.33	$234.67	$276.94	At Cost
25		Proposed (Each)		$160.00	$160.00	$191.00	$235.00	$277.00	At Cost
26		Avg. for Single &		$143.00	$143.00	$154.00	$202.50	$245.00	

A &G Overhead is only appliad to the purchase of materials.
Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 650

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

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

Explanation: Rule 25-30.565 (4) (f) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 2 of 2
Preparer: Bliss

Line No.	Descriptions		Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	UNIT PRICES:								
1	Direct Labor	Hour	15.06						
	Material for Meters								
2	1. Meter	Each		24.91	40.81	68.37	190.80	256.52	At Cost
3	2. Meter Box (Standard)	Each		9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair		3.66	3.66	5.09	20.67	24.38	At Cost
5	4. Washers (Rubber)	Each		0.10	0.10	0.13	0.27	0.42	At Cost
	Material for New Service								
6	1. Tapping Saddle (Cost for 6")		22.26	22.26	22.26	22.26	22.26	22.26	At Cost
7	2. Corp Stop w/ Comp adaptor	Each		10.60	10.60	16.70	44.52	65.72	At Cost
8	3. Poly tubing (Hymol)	Foot		0.19	0.19	0.30	0.61	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each		12.72	12.72	17.97	44.89	63.60	At Cost
10	5. U-Branch (for Double Service)	Each		13.89	13.89	13.89	13.89	13.89	At Cost

Notes:
1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12. ($7.48 + $15.00)/2
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 6.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
Schedule No. 6 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	2,778	2,778				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	17,908	17,908				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	29	29				
7	304.2 Structures & Improvements	573	573				
8	305.2 Collecting & Impounding reservoirs	9	9				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	93,424	93,424				
11	306.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	89	89				
13	310.2 Power Generation Equipment	68,347	68,347				
14	311.2 Pumping Equipment	134,526	134,526				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	2	2				
18	304.3 Structures & Improvements	440	440				
19	320.3 Water Treatment Equipment	33,652	33,652				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	278	278				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	2	2				
24	304.4 Structures & Improvements	1	1				
25	330.4 Distribution Reservoirs	3,484	3,484				
26	331.4 Transmission & Distribution	81,353		81,353			
27	333.4 Services	2,772				2,772	
28	334.4 Meters & Meter Installation	30,394			30,394		
29	335.4 Hydrants	1,273		1,273			
30	339.4 Other Plant & Miscellaneous	181	161				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	331					
33	304.5 Structures & Improvements	3,378					
34	340.5 Office Furniture & Equipment	2,088					
35	340.51 Computer Equipment	5,557					
36	341.5 Transportation Equipment	3,206					
37	342.5 Stores Equipment	30					
38	343.5 Tools, Shop & Garage Equipment	1,164					
39	344.5 Laboratory Equipment	1,055					
40	345.5 Power Operated Equipment	1,333					
41	346.5 Communication Equipment	605					
42	347.5 Miscellaneous Equipment	272					
43	348.5 Other Tangible Plant	512					
44	Subtotal	491,005	355,683	82,627	30,394	2,772	
45	Future Costs / CWIP	0	0	0	0	0	
46	Total	491,005	355,683	82,627	30,394	2,772	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 6 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	0	0	0	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	0	0	0	0	0	
47	Total Net Plant	491,005	355,683	82,627	30,394	2,772	
48	Used & Useful Percentage	100%	100%	100%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
Schedule No. 7 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	1,053	1,053				Book 1, A-9
4	339.1 Other Plant & Miscellaneous	5,833	5,833				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	178	176				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	8,005	8,005				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	7	7				
13	310.2 Power Generation Equipment	20,503	20,503				
14	311.2 Pumping Equipment	37,546	37,546				
15	339.2 Other Plant & Miscellaneous	-2	-2				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	254	254				
19	320.3 Water Treatment Equipment	9,456	9,456				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	5	5				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	1,521	1,521				
26	331.4 Transmission & Distribution	22,597		22,597			
27	333.4 Services	449				449	
28	334.4 Meters & Meter Installation	17,128			17,128		
29	335.4 Hydrants	65		65			
30	339.4 Other Plant & Miscellaneous	82	82				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	796					
34	340.5 Office Furniture & Equipment	1,032					
35	340.51 Computer Equipment	2,722					
36	341.5 Transportation Equipment	2,572					
37	342.5 Stores Equipment	11					
38	343.5 Tools, Shop & Garage Equipment	625					
39	344.5 Laboratory Equipment	188					
40	345.5 Power Operated Equipment	1,125					
41	346.5 Communication Equipment	313					
42	347.5 Miscellaneous Equipment	77					
43	348.5 Other Tangible Plant	362					
44	Total	134,300	84,239	22,662	17,128	449	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 8 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	69	69				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	716	716				
5	SOURCE OF SUPPLY & PUMPING						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	17	17				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	3,111	3,111				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	2	2				
13	310.2 Power Generation Equipment	3,417	3,417				
14	311.2 Pumping Equipment	6,726	6,726				
15	339.2 Other Plant & Miscellaneous	0	0				
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	13	13				
19	320.3 Water Treatment Equipment	1,531	1,531				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	11	11				
22	TRANSMISSION & DISTRIBUTION						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	94	94				
26	331.4 Transmission & Distribution	1,896		1,896			
27	333.4 Services	69				69	
28	334.4 Meters & Meter Installation	1,520			1,520		
29	335.4 Hydrants	26		28			
30	339.4 Other Plant & Miscellaneous	6	6				
31	GENERAL PLANT						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	84					
34	340.5 Office Furniture & Equipment	139					
35	340.51 Computer Equipment	926					
36	341.5 Transportation Equipment	534					
37	342.5 Stores Equipment	2					
38	343.5 Tools, Shop & Garage Equipment	73					
39	344.5 Laboratory Equipment	70					
40	345.5 Power Operated Equipment	111					
41	346.5 Communication Equipment	60					
42	347.5 Miscellaneous Equipment	18					
43	348.5 Other Tangible Plant	51					
44	Total Depreciation Expense	21,294	15,713	1,924	1,520	69	
45	1996 Average Depreciable Plant less Land	490,841	355,650	62,827	30,394	2,772	
46	Composite Depreciation Rate	4.34%	4.42%	2.33%	5.00%	2.49%	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Marion / Salt Springs
Docket No.: 950495
Test Yeer Ended: 12/31/96
Historical [ ] Projected [X]

FPSC
Schedule No. 8 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	0	0	0	0	0	
46	CIAC Amortization Expense	643	160	375	87	21	
47	Non Used & Useful Percentage	0%	0%	0%	0%	0%	
48	Non Used & Useful Amortization Expense	0	0	0	0	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC
Schedule No. 9 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average CIAC	(3) 1996 CIAC Acc. Amort.	(4) Supporting Schedules
1	Plant Capacity Fees	3,586	2,773	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	16,102	9,930	
3	Meter Installation Fees	1,731	1,051	
4	Contributed Lines	0	0	
5	Cont. Prpty Other than Lines	0	0	
6	Service Installation Fees	831	42	
7	TOTAL WATER CIAC	22,250	13,796	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(6). Describe method by which an ERC is defined.

FPSC
Schedule No. 10 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Meter Size	(2) 1996 Average No. of Customers	(3) Demand Factor	(4) Meter Equivalents (ERC)	(5) Supporting Schedules
	Residential:				
1	5/8" x 3/4"	104	1.0	104	MFR Vol. 5, 1996
2	3/4"	0	1.5	0	Sch. E-13
3	1"	0	2.5	0	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	104		104	
	General/Multi-Family/ & Wholesale:				
12	5/8" x 3/4"	10	1.0	10	
13	3/4"	0	1.5	0	
14	1"	1	2.5	3	
15	1 1/2"	0	5.0	0	
16	2"	3	8.0	24	
17	3"	0	16.0	0	
18	4"	1	25.0	25	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	15		62	
23	**Total Number of ERCs**	119		166	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER

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

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC
Schedule No. 11 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
	Water Treatment Plant:		
1	1996 ERCs	166	Sch. 10 (w)
2	Margin Reserve Factor	1.027	Note: (a)
3	Current ERCs Plus Margin Reserve	170	
4	Used & Useful Percentage	100.00%	Sch. 6 (w), p 2
5	Plant Capacity in ERCs	170	
6	Future ERCs	0	
7	Projected Average Annual Growth in ERCs	1	Sch. 12 (w)
8	Number of Years to Design Capacity	0.00	
	Distribution Mains:		
9	1996 ERCs	166	Sch. 10 (w)
10	Margin Reserve Factor	1.009	Note: (a)
11	Current ERC's with Margin Reserve	167	
12	Permitted No. of Lots/ERC's @ 12/31/96	160	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	160	
15	Future ERCs	0	
16	Projected Average Annual Growth in ERCs	1	Sch. 12 (w)
17	Number of Years to Design Capacity	0.00	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

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

Explanation: Rule 25-30.565 (4) (r) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC
Schedule No. 12 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) YEAR	(2) # New ERC's	(3) Total ERC's	(4) Supporting Schedules
1	1996		166	Vol 6, Book 1
2	1997	1	167	Sch F-8

SCHEDULE OF DEVELOPER AGREEMENTS

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

Explanation: Rule 25-30.565 (4) (j) Provide a list of outstanding developer agreements.

FPSC
Schedule No. 13 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

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

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC
Schedule No. 14 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	None - The company can not predict when property would be contributed under the
2	developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
3	

COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION OF TREATMENT FACILITIES

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

Explanation: Rule 25-30.565 (4) (n) Copies of approvals or permits for construction and operation of treatment facilities

FPSC
Schedule No. 15 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Copies of approvals and permits for construction and
2	operation of treatment facilities were provided in
3	the Additional Engineering Information.

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: SSU / Marion / Salt Springs Docket No.: 950495 Test Year Ended: 12/31/96 Historical [ ] Projected [X]	Explanation: Rule 25-30.565 (4) (o) A detailed statement by a registered professional engineer showing the cost, by Uniform System of Accounting account numbers, and capacity of proposed plant expansion	FPSC Schedule No. 16 (w) Page 1 of 1 Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant
2	expansions.

SCHEDULE OF MANDATED PLANT UPGRADES

Company: SSU / Marion / Salt Springs Docket No.: 950495 Test Year Ended: 12/31/96 Historical [ ] Projected [X]	Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.	FPSC Schedule No. 17 (w) Page 1 of 1 Preparer: Bliss

Line No.	(1) Description
1	SSU does not foresee the impoeition of mandated upgrades resulting from
2	the developer agreement identified in Volume VIII, Book 1

STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN EXTENSION POLICY

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

Explanation: Rule 25-30.565 (4) (u) A statement of the existing and proposed on-site and off-site main installation charges or policy

FPSC
Schedule No. 18 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

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

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 19
Page 1 of 1
Preparer: C. Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains
1	Please refer to D-Schedules in the minimum filing requirements.
2	Future expansions will be financed through a combination of
3	debt and equity, as appropiate.
4	

SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER
FPSC CONVENTIONAL TREATMENT

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

FPSC
Schedule No. 1 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A	$674.79	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	$3.11	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - All Customers	Actual Cost less 20%	$159.48	Sch. 4 (w)
4	Per Foot Equivalent	N/A	$2.42	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	$75.00	$90.00	Sch. 5 (w)
6	Per Connection - 1"	$100.00	$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	$175.00	$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
10	Per Connection - 5/8 " x 3/4"	$150.00	$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	**(5) Inspection Fee:**	N/A	N/A	
16	**Total Minimum Charges - (5/8" meter)**	$225.00	$1,067.25	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

FPSC
Schedule No. 2 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	$10,535	$3,482	$871	$16	$14,905	Sch. 6 (w) p 1
2	Land	$5				$5	Sch. 6 (w) p 1
3	Depreciable Assets	$10,531	$3,482	$871	$16	$14,900	
4	Accumulated Depreciation to Date	$788	$642	$313	$0	$1,744	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	$788	$642	$313	$0	$1,744	
6	Net Plant at Design Capacity	$9,747	$2,840	$559	$16	$13,161	
7	Transmission & Distribution / Collection Lines		$3,482			$3,482	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			23.36%	
9	CIAC to Date	$0	$0	$7,870	$0	$7,870	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	$0	$0	$3,268	$0	$3,268	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	$0	$0	$3,268	$0	$3,268	
12	Future Customers (ERC) to be Connected	0	0	0	0	0	Sch. 11 (w)
13	Composite Depreciation Rate	4.08%	2.33%			3.85%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	$75.00	$150.00	$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	34.97%	
16	Requested Service Availability Charge Per ERC	$874.79	$159.46	$90.00	$143.00	$1,067.25	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.00%	0.00%	N/A	N/A	34.97%	
18	Minimum Service Availability Charge Per ERC					$0.00	
19	Level of CIAC at Design Capacity					23.36%	
20	Maximum Service Availability Charge Per ERC					$0.00	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	13	13	13	13	13	Sch. 11 (w)
23	Current No. of Customers	13	13	13	13	13	Sch. 11 (w)
24	Annual Growth	0	0	N/A	N/A	0	Sch. 11 (w)
25	Calculation of Z	0	0	N/A	N/A	0	
26	Number of Years to Design Capacity	0.00	0.00	N/A	N/A	0.00	Sch. 11 (w)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER
- Based on Used & Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (s) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 3 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees		(2) Amount	(4) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Plant (Excluding General Plant)		$10,535	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant		($788)	Sch. 7 (w)
3	Net Plant in Service		$9,747	
4	Used & Useful %		100.00%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$9,747	
6	1996 ERCs		13	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs		0	Sch. 12 (w)
8	Total ERCs		13	
9	Net Plant Per ERC		$750	
10	Less: Utility Investment	10.00%	($75)	
11	Proposed Plant Capacity Fee Per ERC		$675	
12	Proposed Plant Capacity Fee Per Gallon (217 Gallons Per ERC)		$3.11	
	Calculation of Gallons Per ERC			
13	Total Consumption in Gallons		1,029,165	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's		13	Sch. 10 (w)
15	Consumption Per ERC		79,167	
16	Divide by 365 Days		365	
17	Gallons Per Day Per ERC		217	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER
- Based on Used and Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (a) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 4 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges		(2) Amount	(3) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Mains		$3,482	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains		($642)	Sch. 7 (w)
3	Net Plant In Service - Mains		$2,840	
4	Used & Useful %		100.0%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$2,840	
6	1996 ERCs		13	Sch. 10 (w)
7	Net Plant Per ERC - Mains		$218	
8	Less: Utility Investment	27.00%	($59)	
9	Proposed Main Extension Fee Per ERC		$159	
10	Proposed Main Extension Fee Per Foot (66 feet per lot)		$2.42	
	Calculation of Feet Per Lot			
11	A. Installed Footage of Distribution Mains		860	Annual Report
12	B. Number of Lots		13	Sch. 11 (w)
13	C. Feet per Lot (A/B)		66	

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

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

Explanation: Rule 25-30.565 (4) (t) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 1 of 2
Preparer: Bliss

Line No.	Descriptions		Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	METER INSTALLATIONS:								
1	1. Direct Labor (2 Persons x 1.5 Hours)		3	$45.18	$45.18	$45.18	$45.18	$45.18	At Cost
2	2. Materials	a. Meter Box (Standard)	1	$9.59	$9.59	$9.59	$18.55	$18.55	At Cost
3		b. Meter	1	$24.91	$40.81	$68.37	$190.80	$256.52	At Cost
4		c. Couplings (Brass)	2	$3.66	$3.66	$5.09	$20.87	$24.38	At Cost
5		d. Washers	2	$0.10	$0.10	$0.13	$0.27	$0.42	At Cost
6	3. A & G Overhead Rate (16.76%) *			$8.41	$9.08	$13.94	$38.80	$50.26	At Cost
7		Total		$89.85	$108.42	$142.30	$314.07	$395.31	At Cost
8		Proposed		$90.00	$110.00	$140.00	$300.00	$385.00	At Cost
	DOUBLE SERVICE INSTALLATIONS:								
9	1. Direct Labor (2 persons x 4 hours)		8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
10	2. Materials	a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
11		b. Corporation Stop	1	$10.60	$10.60	$16.70	$44.52	$65.72	At Cost
12		c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$18.30	$33.30	At Cost
13		d. Curb Stop / Comp. eda	2	$25.44	$25.44	$35.94	$89.78	$127.20	At Cost
14		e. U-Branch (Double Serv	1	$13.89	$13.89	$13.89	$13.89	$13.89	At Cost
15	3. A & G Overhead Rate (16.76%)			$13.05	$13.05	$16.39	$31.83	$43.97	At Cost
16		Total		$211.42	$211.42	$234.66	$340.86	$426.82	At Cost
17		Proposed (Each)		$106.00	$106.00	$117.00	$170.00	$213.00	At Cost
	SINGLE SERVICE INSTALLATION:								
18	1. Direct Labor (2 persons x 4 hours)		8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
19	2. Materials	a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
20		b. Corporation Stop	1	$10.60	$10.60	$16.70	$44.52	$65.72	At Cost
21		c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$18.30	$33.30	At Cost
22		d. Curb Stop / Comp. eda	1	$12.72	$12.72	$12.72	$12.72	$12.72	At Cost
23	3. A & G Overhead Rate (16.76%)			$8.59	$8.59	$10.17	$18.39	$22.46	At Cost
24		Total		$180.35	$180.35	$191.33	$234.67	$276.94	At Cost
25		Proposed (Each)		$180.00	$180.00	$191.00	$235.00	$277.00	At Cost
26		Avg. for Single &		$143.00	$143.00	$154.00	$202.50	$245.00	

A &G Overhead is only applied to the purchase of materials.
Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 650

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

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

Explanation: Rule 25-30.565 (4) (i) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 2 of 2
Preparer: Bliss

Line No.	Descriptions		Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	UNIT PRICES:								
1	Direct Labor		Hour	15.06					
	Material for Meters								
2	1.	Meter	Each	24.91	40.81	68.37	190.80	256.52	At Cost
3	2.	Meter Box (Standard)	Each	9.59	9.59	9.59	18.55	18.55	At Cost
4	3.	Couplings (Brass)	Pair	3.66	3.66	5.09	20.67	24.38	At Cost
5	4.	Washers (Rubber)	Each	0.10	0.10	0.13	0.27	0.42	At Cost
	Material for New Service								
6	1.	Tapping Saddle (Cost for 6")		22.26	22.26	22.26	22.26	22.26	At Cost
7	2.	Corp Stop w/ Comp adaptor	Each	10.80	10.80	16.70	44.52	85.72	At Cost
8	3.	Poly tubing (Hymol)	Foot	0.19	0.19	0.30	0.61	1.11	At Cost
9	4.	Curb Stop w/ Comp adaptor	Each	12.72	12.72	17.97	44.89	63.60	At Cost
10	5.	U-Branch (for Double Service)	Each	13.89	13.89	13.89	13.89	13.89	At Cost

Notes:
1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12. ($7.48 + $15.00)/2
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 6.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
Schedule No. 6 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	578	578				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	2	2				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	15	15				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	2,967	2,967				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	5,011	5,011				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	644	644				
18	304.3 Structures & Improvements	1,311	1,311				
19	320.3 Water Treatment Equipment	1	1				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	5	5				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	1	1				
26	331.4 Transmission & Distribution	3,482		3,482			
27	333.4 Services	16				16	
28	334.4 Meters & Meter Installation	871			871		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	6					
33	304.5 Structures & Improvements	58					
34	340.5 Office Furniture & Equipment	36					
35	340.51 Computer Equipment	96					
36	341.5 Transportation Equipment	55					
37	342.5 Stores Equipment	1					
38	343.5 Tools, Shop & Garage Equipment	20					
39	344.5 Laboratory Equipment	18					
40	345.5 Power Operated Equipment	23					
41	346.5 Communication Equipment	10					
42	347.5 Miscellaneous Equipment	5					
43	348.5 Other Tangible Plant	9					
44	Subtotal	15,241	10,535	3,482	871	16	
45	Future Costs / CWIP	0	0	0	0	0	
46	Total	15,241	10,535	3,482	871	16	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 6 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	0	0	0	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	0	0	0	0	0	
47	Total Net Plant	15,241	10,535	3,482	871	18	
48	Used & Useful Percentage	100%	100%	100%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
Schedule No. 7 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	71	71				Book 1, A-9
4	339.1 Other Plant & Miscellaneous	0	0				
5	SOURCE OF SUPPLY & PUMPING						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	3	3				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	927	927				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	-470	-470				
15	339.2 Other Plant & Miscellaneous	0	0				
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	257	257				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	TRANSMISSION & DISTRIBUTION						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	642		642			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	313			313		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	GENERAL PLANT						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	14					
34	340.5 Office Furniture & Equipment	18					
35	340.51 Computer Equipment	47					
36	341.5 Transportation Equipment	44					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	11					
39	344.5 Laboratory Equipment	3					
40	345.5 Power Operated Equipment	20					
41	346.5 Communication Equipment	5					
42	347.5 Miscellaneous Equipment	1					
43	348.5 Other Tangible Plant	6					
44	Total	1,912	788	642	313	0	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 8 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	14	14				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	99	99				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	251	251				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	40	40				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	81		61			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	44			44		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	1					
34	340.5 Office Furniture & Equipment	2					
35	340.51 Computer Equipment	16					
36	341.5 Transportation Equipment	9					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	1					
39	344.5 Laboratory Equipment	1					
40	345.5 Power Operated Equipment	2					
41	346.5 Communication Equipment	1					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	1					
44	Total Depreciation Expense	563	404	61	44	0	
45	1996 Average Depreciable Plant less Land	14,592	9,891	3,482	871	16	
46	Composite Depreciation Rate	3.86%	4.08%	2.33%	5.05%	0.00%	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 8 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	SOURCE OF SUPPLY & PUMPING						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	TRANSMISSION & DISTRIBUTION						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	GENERAL PLANT						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	0	0	0	0	0	
46	CIAC Amortization Expense	397	0	0	397	0	
47	Non Used & Useful Percentage	0%	0%	0%	0%	0%	
48	Non Used & Useful Amortization Expense	0	0	0	0	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER

Company: SSU / Marion / Samira Villas
Docket No.: 950495
Test Year Ended: 12/31/96
Historical { } Projected [X]

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC
Schedule No. 9 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average CIAC	(3) 1996 CIAC Acc. Amort.	(4) Supporting Schedules
1	Plant Capacity Fees	0	0	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	0	0	
3	Meter Installation Fees	7,870	3,268	
4	Contributed Lines	0	0	
5	Cont. Prpty Other than Lines	0	0	
6	Service Installation Fees	0	0	
7	TOTAL WATER CIAC	7,870	3,268	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
Schedule No. 10 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Meter Size	(2) 1996 Average No. of Customers	(3) Demand Factor	(4) Meter Equivalents (ERC)	(5) Supporting Schedules
	Residential:				
1	5/8" x 3/4"	0	1.0	0	MFR Vol. 5, 1996
2	3/4"	0	1.5	0	Sch. E-13
3	1"	0	2.5	0	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	0		0	
	General/Multi-Family/ & Wholesale:				
12	5/8" x 3/4"	0	1.0	0	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	1	5.0	5	
16	2"	1	8.0	8	
17	3"	0	16.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	2		13	
23	**Total Number of ERCs**	2		13	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER

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

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC
Schedule No. 11 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
	Water Treatment Plant:		
1	1996 ERCs	13	Sch. 10 (w)
2	Margin Reserve Factor	1.000	Note: (a)
3	Current ERCs Plus Margin Reserve	13	
4	Used & Useful Percentage	100.00%	Sch. 6 (w), p 2
5	Plant Capacity in ERCs	13	
6	Future ERCs	0	
7	Projected Average Annual Growth in ERCs	0	Sch. 12 (w)
8	Number of Years to Design Capacity	0.00	
	Distribution Mains:		
9	1996 ERCs	13	Sch. 10 (w)
10	Margin Reserve Factor	1.000	Note: (a)
11	Current ERC's with Margin Reserve	13	
12	Permitted No. of Lots/ERC's @ 12/31/96	13	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	13	
15	Future ERCs	0	
16	Projected Average Annual Growth in ERCs	0	Sch. 12 (w)
17	Number of Years to Design Capacity	0.00	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

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

Explanation: Rule 25-30.565 (4) (r) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC
Schedule No. 12 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) YEAR	(2) # New ERC's	(3) Total ERC's	(4) Supporting Schedules
1	1996		13	Vol 6, Book 1
2	1997	0	13	Sch F-8
3	1998	0	13	
4	1999	0	13	
5	2000	0	13	
6	2001	0	13	
7	2002	0	13	
8	2003	0	13	
9	2004	0	13	
10	2005	0	13	
11	2006	0	13	
12	2007	0	13	
13	2008	0	13	
14	2009	0	13	
15	2010	0	13	
16	2011	0	13	
17	2012	0	13	
18	2013	0	13	
19	2014	0	13	
20	2015	0	13	
21	2016	0	13	
22	2017	0	13	
23	2018	0	13	
24	2019	0	13	
25	2020	0	13	
26	2021	0	13	
27	2022	0	13	
28	2023	0	13	
29	2024	0	13	
30	2025	0	13	
31	2026	0	13	
32	2027	0	13	
33	2028	0	13	
34	2029	0	13	
35	2030	0	13	
36	2031	0	13	
37	2032	0	13	
38	2033	0	13	
39	2034	0	13	
40	2035	0	13	
41	2036	0	13	

SCHEDULE OF DEVELOPER AGREEMENTS

Company: SSU / Marion / Samira Villas		FPSC
Docket No.: 950495		Schedule No. 13 (w)
Test Year Ended: 12/31/96	Explanation: Rule 25-30.565 (4) (j) Provide a list	Page 1 of 1
Historical [ ] Projected [X]	of outstanding developer agreements.	Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

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

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC
Schedule No. 14 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	None - The company can not predict when property would be contributed under the
2	developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
3	

COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION OF TREATMENT FACILITIES

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

Explanation: Rule 25-30.565 (4) (n) Copies of approvals or permits for construction and operation of treatment facilities

FPSC
Schedule No. 15 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Copies of approvals and permits for construction and
2	operation of treatment facilities were provided in
3	the Additional Engineering Information.

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: SSU / Marion / Samira Villas Docket No.: 950495 Test Year Ended: 12/31/96 Historical [ ] Projected [X]	Explanation: Rule 25-30.565 (4) (o) A detailed statement by a registered professional engineer showing the cost, by Uniform System of Accounting account numbers, and capacity of proposed plant expansion	FPSC Schedule No. 16 (w) Page 1 of 1 Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant
2	expansions.

SCHEDULE OF MANDATED PLANT UPGRADES

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

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC
Schedule No. 17 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	SSU does not foresee the imposition of mandated upgrades resulting from
2	the developer agreement identified in Volume VIII, Book 1

STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN EXTENSION POLICY

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

Explanation: Rule 25-30.565 (4) (u) A statement of the existing and proposed on-site and off-site main installation charges or policy

FPSC
Schedule No. 18 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

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

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 19
Page 1 of 1
Preparer: C. Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains
1	Please refer to D-Schedules in the minimum filing requirements.
2	Future expansions will be financed through a combination of
3	debt and equity, as appropiate.
4	

SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER
FPSC CONVENTIONAL TREATMENT

Company: SSU / Lake / Silver Lake Estates/Western Shores
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

FPSC
Schedule No. 1 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A	$444.61	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	$1.31	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - All Customers	Actual Cost less 20%	$135.37	Sch. 4 (w)
4	Per Foot Equivalent	N/A	$5.21	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	$75.00	$90.00	Sch. 5 (w)
6	Per Connection - 1"	$100.00	$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	$175.00	$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
10	Per Connection - 5/8 " x 3/4"	$150.00	$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	**(5) Inspection Fee:**	N/A	N/A	
16	**Total Minimum Charges - (5/8" meter)**	$225.00	$812.98	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

Company: SSU / Lake / Silver Lake Estates/Western Shores
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

FPSC
Schedule No. 2 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	$964,633	$449,988	$85,151	$29,199	$1,548,970	Sch. 6 (w) p 1
2	Land	$3,404				$3,404	Sch. 6 (w) p 1
3	Depreciable Assets	$961,226	$449,988	$85,151	$29,199	$1,545,566	
4	Accumulated Depreciation to Date	$87,246	$117,770	$21,819	$5,299	$232,134	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	$87,246	$117,770	$21,819	$5,299	$232,134	
6	Net Plant at Design Capacity	$897,387	$332,218	$63,332	$23,900	$1,316,836	
7	Transmission & Distribution / Collection Lines		$449,988			$449,988	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			29.05%	
9	CIAC to Date	$70,321	$174,982	$182,190	$12,025	$439,498	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	$29,208	$50,258	$57,441	$553	$137,460	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	$29,208	$50,258	$57,441	$553	$137,460	
12	Future Customers (ERC) to be Connected	0	0	0	0	0	Sch. 11 (w)
13	Composite Depreciation Rate	4.13%	2.33%			3.57%	Sch. 6 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	$75.00	$150.00	$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	22.94%	
16	Requested Service Availability Charge Per ERC	$444.61	$135.37	$90.00	$143.00	$812.98	Sch. 1 (w)
17	Level of CIAC at Design Capacity	4.58%	37.54%	N/A	N/A	22.94%	
18	Minimum Service Availability Charge Per ERC					$0.00	
19	Level of CIAC at Design Capacity					29.05%	
20	Maximum Service Availability Charge Per ERC					$0.00	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	1,876	1,648	1,792	1,792	1,805	Sch. 11 (w)
23	Current No. of Customers	1,876	1,820	1,792	1,792	1,792	Sch. 11 (w)
24	Annual Growth	25	25	N/A	N/A	25	Sch. 11 (w)
25	Calculation of Z	0	0	N/A	N/A	0	
26	Number of Years to Design Capacity	0.00	0.00	N/A	N/A	0.00	Sch. 11 (w)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER
- Based on Used & Useful Historical Plant -

Company: SSU / Lake / Silver Lake Estates/Western Shores
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (a) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 3 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees		(2) Amount	(4) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Plant (Excluding General Plant)		$984,633	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant		($87,246)	Sch. 7 (w)
3	Net Plant In Service		$897,387	
4	Used & Useful %		100.00%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$897,387	
6	1996 ERCs		1,792	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs		25	Sch. 12 (w)
8	Total ERCs		1,817	
9	Net Plant Per ERC		$494	
10	Less: Utility Investment	10.00%	($49)	
11	Proposed Plant Capacity Fee Per ERC		$445	
12	Proposed Plant Capacity Fee Per Gallon (339 Gallons Per ERC)		$1.31	
	Calculation of Gallons Per ERC			
13	Total Consumption in Gallons		221,347,676	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's		1,792	Sch. 10 (w)
15	Consumption Per ERC		123,554	
16	Divide by 365 Days		365	
17	Gallons Per Day Per ERC		339	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER
- Based on Used and Useful Historical Plant -

Company: SSU / Lake / Silver Lake Estates/Western Shores
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (a) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 4 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges		(2) Amount	(3) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Mains		$449,988	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains		($117,770)	Sch. 7 (w)
3	Net Plant In Service - Mains		$332,218	
4	Used & Useful %		100.0%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$332,218	
6	1996 ERCs		1,792	Sch. 10 (w)
7	Net Plant Per ERC - Mains		$185	
8	Less: Utility Investment	27.00%	($50)	
9	Proposed Main Extension Fee Per ERC		$135	
10	Proposed Main Extension Fee Per Foot (28 feet per lot)		$5.21	
	Calculation of Feet Per Lot			
11	A. Installed Footage of Distribution Mains		46,215	Annual Report
12	B. Number of Lots		1,792	Sch. 11 (w)
13	C. Feet per Lot (A/B)		26	

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

Company: SSU / Lake / Silver Lake Estates/Western Shores
Docket No.: 950495
Test Year En Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 1 of 2
Preparer: Bliss

Line No.	Descriptions		Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	METER INSTALLATIONS:								
1	1. Direct Labor (2 Persons x 1.5 Hours)		3	$45.18	$45.18	$45.18	$45.18	$45.18	At Cost
2	2. Materials	a. Meter Box (Standard)	1	$9.59	$9.59	$9.59	$18.55	$18.55	At Cost
3		b. Meter	1	$24.91	$40.81	$68.37	$190.80	$258.52	At Cost
4		c. Couplings (Brass)	2	$3.66	$3.68	$5.09	$20.87	$24.38	At Cost
5		d. Washers	2	$0.10	$0.10	$0.13	$0.27	$0.42	At Cost
6	3. A & G Overhead Rate (16.76%) *			$8.41	$9.08	$13.94	$38.60	$50.28	At Cost
7		Total		$89.85	$108.42	$142.30	$314.07	$395.31	At Cost
8		Proposed		$90.00	$110.00	$140.00	$300.00	$385.00	At Cost
	DOUBLE SERVICE INSTALLATIONS:								
9	1. Direct Labor (2 persons x 4 hours)		8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
10	2. Materials	a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.28	$22.26	At Cost
11		b. Corporation Stop	1	$10.60	$10.60	$16.70	$44.52	$65.72	At Cost
12		c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$18.30	$33.30	At Cost
13		d. Curb Stop / Comp. ada	2	$25.44	$25.44	$35.94	$89.76	$127.20	At Cost
14		e. U-Branch (Double Serv	1	$13.89	$13.89	$13.89	$13.89	$13.89	At Cost
15	3. A & G Overhead Rate (16.76%)			$13.05	$13.05	$18.39	$31.63	$43.97	At Cost
16		Total		$211.42	$211.42	$234.66	$340.66	$426.82	At Cost
17		Proposed (Each)		$106.00	$106.00	$117.00	$170.00	$213.00	At Cost
	SINGLE SERVICE INSTALLATION:								
18	1. Direct Labor (2 persons x 4 hours)		8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
19	2. Materials	a. Tapping Seddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
20		b. Corporation Stop	1	$10.60	$10.60	$16.70	$44.52	$65.72	At Cost
21		c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$18.30	$33.30	At Cost
22		d. Curb Stop / Comp. ada	1	$12.72	$12.72	$12.72	$12.72	$12.72	At Cost
23	3. A & G Overhead Rate (16.76%)			$8.59	$8.59	$10.17	$16.39	$22.46	At Cost
24		Total		$180.35	$180.35	$191.33	$234.67	$276.94	At Cost
25		Proposed (Each)		$160.00	$160.00	$191.00	$235.00	$277.00	At Cost
26		Avg. for Single &		$143.00	$143.00	$154.00	$202.50	$245.00	

A &G Overhead is only applied to the purchase of meterials.
Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 650

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

Company: SSU / Lake / Silver Lake Estates/Western Shores
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (t) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 2 of 2
Preparer: Bliss

Line No.	Descriptions	Unit		5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	UNIT PRICES:								
1	Direct Lebor	Hour	15.06						
	Material for Meters								
2	1. Meter	Each		24.91	40.81	68.37	190.80	258.52	At Cost
3	2. Meter Box (Standard)	Each		9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair		3.88	3.66	5.09	20.87	24.38	At Cost
5	4. Washers (Rubber)	Each		0.10	0.10	0.13	0.27	0.42	At Cost
	Material for New Service								
6	1. Tapping Seddle (Cost for 6")		22.26	22.26	22.26	22.26	22.26	22.26	At Cost
7	2. Corp Stop w/ Comp adaptor	Each		10.60	10.60	16.70	44.52	85.72	At Cost
8	3. Poly tubing (Hymol)	Foot		0.19	0.19	0.30	0.81	1.11	At Cost
9	4. Curb Stop w/ Comp edeplor	Each		12.72	12.72	17.97	44.89	63.60	At Cost
10	5. U-Branch (for Double Service)	Each		13.89	13.89	13.89	13.89	13.89	At Cost

Notes:
1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Lebor based on average of the min for grade 7 and midpoint of grade 12. ($7.48 + $15.00)/2
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicebla state sales tax of 6.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Lake / Silver Lake Estates/Western Shores
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
Schedule No. 6 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	4,064	4,064				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	895	895				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	180	180				
7	304.2 Structures & Improvements	3,372	3,372				
8	305.2 Collecting & Impounding reservoirs	102	102				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	102,859	102,859				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	101	101				
13	310.2 Power Generation Equipment	259,833	259,833				
14	311.2 Pumping Equipment	218,940	218,940				
15	339.2 Other Plant & Miscellaneous	5,051	5,051				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	2,234	2,234				
18	304.3 Structures & Improvements	176,467	176,467				
19	320.3 Water Treatment Equipment	90,572	90,572				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	3,224	3,224				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	19	19				
24	304.4 Structures & Improvements	1	1				
25	330.4 Distribution Reservoirs	114,457	114,457				
26	331.4 Transmission & Distribution	446,488		446,486			
27	333.4 Services	29,199				29,199	
28	334.4 Meters & Meter Installation	85,151			85,151		
29	335.4 Hydrants	3,500		3,500			
30	339.4 Other Plant & Miscellaneous	282	282				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	3,845					
33	304.5 Structures & Improvements	39,199					
34	340.5 Office Furniture & Equipment	24,225					
35	340.51 Computer Equipment	64,484					
36	341.5 Transportation Equipment	37,202					
37	342.5 Stores Equipment	349					
38	343.5 Tools, Shop & Garage Equipment	13,502					
39	344.5 Laboratory Equipment	12,244					
40	345.5 Power Operated Equipment	15,464					
41	346.5 Communication Equipment	7,016					
42	347.5 Miscellaneous Equipment	3,155					
43	348.5 Other Tangible Plant	5,938					
44	Subtotal	1,775,592	984,833	449,988	85,151	29,199	
45	Future Costs / CWIP	0	0	0	0	0	
46	Total	1,775,592	984,833	449,988	85,151	29,199	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Lake / Silver Lake Estates/Western Shores
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

FPSC
Schedule No. 6 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	0	0	0	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	0	0	0	0	0	
47	Total Net Plant	1,775,592	984,633	449,988	85,151	29,199	
48	Used & Useful Percentage	100%	100%	100%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Company: SSU / Lake / Silver Lake Estates/Western Shores
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
Schedule No. 7 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	626	626				Book 1, A-9
4	339.1 Other Plant & Miscellaneous	365	365				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	1,620	1,620				
8	305.2 Collecting & Impounding reservoirs	20	20				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	22,330	22,330				
11	306.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	26	26				
13	310.2 Power Generation Equipment	13,014	13,014				
14	311.2 Pumping Equipment	24,176	24,176				
15	339.2 Other Plant & Miscellaneous	3,609	3,609				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	16,337	16,337				
19	320.3 Water Treatment Equipment	8,064	8,064				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	64	64				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	-3,094	-3,094				
26	331.4 Transmission & Distribution	117,239		117,239			
27	333.4 Services	5,299				5,299	
28	334.4 Meters & Meter Installation	21,819			21,819		
29	335.4 Hydrants	531		531			
30	339.4 Other Plant & Miscellaneous	91	91				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	9,233					
34	340.5 Office Furniture & Equipment	11,973					
35	340.51 Computer Equipment	31,585					
36	341.5 Transportation Equipment	29,845					
37	342.5 Stores Equipment	128					
38	343.5 Tools, Shop & Garage Equipment	7,254					
39	344.5 Laboratory Equipment	2,185					
40	345.5 Power Operated Equipment	13,055					
41	346.5 Communication Equipment	3,632					
42	347.5 Miscellaneous Equipment	898					
43	348.5 Other Tangible Plant	4,198					
44	Total	346,120	87,246	117,770	21,819	5,299	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Lake / Silver Lake Estates/Western Shores
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

FPSC
Schedule No. 8 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	102	102				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	36	36				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	102	102				
8	305.2 Collecting & Impounding reservoirs	2	2				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	3,425	3,425				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	3	3				
13	310.2 Power Generation Equipment	12,992	12,992				
14	311.2 Pumping Equipment	10,947	10,947				
15	339.2 Other Plant & Miscellaneous	202	202				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	5,408	5,408				
19	320.3 Water Treatment Equipment	4,121	4,121				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	129	129				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	3,090	3,090				
26	331.4 Transmission & Distribution	10,403		10,403			
27	333.4 Services	730				730	
28	334.4 Meters & Meter Installation	4,258			4,258		
29	335.4 Hydrants	78		78			
30	339.4 Other Plant & Miscellaneous	10	10				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	980					
34	340.5 Office Furniture & Equipment	1,618					
35	340.51 Computer Equipment	10,750					
36	341.5 Transportation Equipment	6,202					
37	342.5 Stores Equipment	19					
38	343.5 Tools, Shop & Garage Equipment	844					
39	344.5 Laboratory Equipment	817					
40	345.5 Power Operated Equipment	1,288					
41	346.5 Communication Equipment	702					
42	347.5 Miscellaneous Equipment	210					
43	348.5 Other Tangible Plant	594					
44	Total Depreciation Expense	80,060	40,589	10,481	4,258	730	
45	1996 Average Depreciable Plant less Land	1,769,314	982,200	449,988	85,151	29,199	
46	Composite Depreciation Rate	4.52%	4.13%	2.33%	5.00%	2.50%	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Lake / Silver Lake Estates/Western Shores
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

FPSC
Schedule No. 8 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	346.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	0	0	0	0	0	
46	CIAC Amortization Expense	16,455	3,067	3,977	9,110	301	
47	Non Used & Useful Percentage	0%	0%	0%	0%	0%	
48	Non Used & Useful Amortization Expense	0	0	0	0	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER

Company: SSU / Lake / Silver Lake Estates/Western Shores
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC
Schedule No. 9 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average CIAC	(3) 1996 CIAC Acc. Amort.	(4) Supporting Schedules
1	Plant Capacity Fees	70,321	29,208	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	16,250	5,953	
3	Meter Installation Fees	182,190	57,441	
4	Contributed Lines	154,416	43,872	
5	Cont. Prpty Other than Lines	4,294	633	
6	Service Installation Fees	12,025	553	
7	TOTAL WATER CIAC	439,498	137,460	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

Company: SSU / Lake / Silver Lake Estates/Western Shores
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(6). Describe method by which an ERC is defined.

FPSC
Schedule No. 10 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Meter Size	(2) 1996 Average No. of Customers	(3) Demand Factor	(4) Meter Equivalents (ERC)	(5) Supporting Schedules
	Residential:				
1	5/8" x 3/4"	1,220	1.0	1,220	MFR Vol. 5, 1996
2	3/4"	14	1.5	21	Sch. E-13
3	1"	211	2.5	528	
4	1 1/2"	1	5.0	5	
5	2"	1	8.0	8	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	1,446		1,784	
	General/Multi-Family/ & Wholesale:				
12	5/8" x 3/4"	0	1.0	0	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	0	5.0	0	
16	2"	1	8.0	8	
17	3"	0	16.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	1		8	
23	**Total Number of ERCs**	1,449		1,792	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER

Company: SSU / Lake / Silver Lake Estates/Western Shores
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC
Schedule No. 11 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
	Water Treatment Plant:		
1	1996 ERCs	1,792	Sch. 10 (w)
2	Margin Reserve Factor	1.047	Note: (a)
3	Current ERCs Plus Margin Reserve	1,876	
4	Used & Useful Percentage	100.00%	Sch. 6 (w), p 2
5	Plant Capacity in ERCs	1,876	
6	Future ERCs	0	
7	Projected Average Annual Growth in ERCs	25	Sch. 12 (w)
8	Number of Years to Design Capacity	0.00	
	Distribution Mains:		
9	1996 ERCs	1,792	Sch. 10 (w)
10	Margin Reserve Factor	1.016	Note: (a)
11	Current ERC's with Margin Reserve	1,820	
12	Permitted No. of Lots/ERC's @ 12/31/96	1,648	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	1,648	
15	Future ERCs	0	
16	Projected Average Annual Growth in ERCs	25	Sch. 12 (w)
17	Number of Years to Design Capacity	0.00	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

Company: SSU / Lake / Silver Lake Estates/Western Shores
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (r) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC
Schedule No. 12 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) YEAR	(2) # New ERC's	(3) Total ERC's	(4) Supporting Schedules
1	1996		1,792	Vol 6, Book 1
2	1997	25	1,817	Sch F-8

SCHEDULE OF DEVELOPER AGREEMENTS

Company: SSU / Lake / Silver Lake Estates/Western Shores
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (j) Provide a list of outstanding developer agreements.

FPSC
Schedule No. 13 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: SSU / Lake / Silver Lake Estates/Western Shores		FPSC
Docket No.: 950495	Explanation: Rule 25-30.565 (4) (k) For each developer agreement	Schedule No. 14 (w)
Test Year Ended: 12/31/96	state whether the agreement is designed to result in contributed	Page 1 of 1
Historical [ ] Projected [X]	property, other than the approved system capacity charge, within	Preparer: Bliss
	the next 24 months; an estimate of value and desc. of the property.	

Line No.	(1) Description
1	None - The company can not predict when property would be contributed under the
2	developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
3	

COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION OF TREATMENT FACILITIES

Company: SSU / Lake / Silver Lake Estates/Western Shores
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (n) Copies of approvals or permits for construction and operation of treatment facilities

FPSC
Schedule No. 15 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Copies of approvals and permits for construction and
2	operation of treatment facilities were provided in
3	the Additional Engineering Information.

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: SSU / Lake / Silver Lake Estates/Western Shores		FPSC
Docket No.: 950495	Explanation: Rule 25-30.565 (4) (o) A detailed statement by	Schedule No. 16 (w)
Test Year Ended: 12/31/96	a registered professional engineer showing the cost, by	Page 1 of 1
Historical [ ] Projected [X]	Uniform System of Accounting account numbers, and capacity of proposed plant expansion	Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant
2	expansions.

SCHEDULE OF MANDATED PLANT UPGRADES

Company: SSU / Lake / Silver Lake Estates/Western Shores
Docket No.: 950495
Test Year Ended: 12/31/98
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC
Schedule No. 17 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	SSU does not foresee the imposition of mandated upgrades resulting from
2	the developer agreement identified in Volume VIII, Book 1

STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN EXTENSION POLICY

Company: SSU / Lake / Silver Lake Estates/Western Shores
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (u) A statement of the existing and proposed on-site and off-site main installation charges or policy

FPSC
Schedule No. 18 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

Company: SSU / Lake / Silver Lake Estates/Western Shores
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 19
Page 1 of 1
Preparer: C. Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains
1	Please refer to D-Schedules in the minimum filing requirements.
2	Future expansions will be financed through a combination of
3	debt and equity, as appropiate.
4	

SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER
FPSC CONVENTIONAL TREATMENT

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

FPSC
Schedule No. 1 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A	$2,134.97	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	$15.81	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - All Customers	Actual Cost less 20%	$45.95	Sch. 4 (w)
4	Per Foot Equivalent	N/A	$0.66	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	$75.00	$90.00	Sch. 5 (w)
6	Per Connection - 1"	$100.00	$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	$175.00	$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
10	Per Connection - 5/8 " x 3/4"	$150.00	$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	**(5) Inspection Fee:**	N/A	N/A	
16	**Total Minimum Charges - (5/8" meter)**	$225.00	$2,413.92	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

FPSC
Schedule No. 2 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	$86,339	$3,839	$3,898	$3,309	$97,385	Sch. 6 (w) p 1
2	Land	$62				$62	Sch. 6 (w) p 1
3	Depreciable Assets	$86,277	$3,839	$3,898	$3,309	$97,323	
4	Accumulated Depreciation to Date	$14,535	$1,019	$1,063	$820	$17,436	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	$19,188	$3,184	$1,063	$820	$24,255	
6	Net Plant at Design Capacity	$67,152	$654	$2,836	$2,488	$73,130	
7	Transmission & Distribution / Collection Lines		$3,839			$3,839	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			3.94%	
9	CIAC to Date	$0	$4,815	$300	$0	$5,115	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	$0	$1,586	$34	$0	$1,620	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	$0	$4,303	$34	$0	$4,337	
12	Future Customers (ERC) to be Connected	2	24	0	0	3	Sch. 11 (w)
13	Composite Depreciation Rate	3.36%	2.32%			3.32%	Sch. 6 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	$75.00	$150.00	$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	1.82%	
16	Requested Service Availability Charge Per ERC	$2,134.97	$45.95	$90.00	$143.00	$2,413.92	Sch. 1 (w)
17	Level of CIAC at Design Capacity	4.95%	200.88%	N/A	N/A	9.19%	
18	Minimum Service Availability Charge Per ERC					$855.09	
19	Level of CIAC at Design Capacity					3.94%	
20	Maximum Service Availability Charge Per ERC					$21,973.53	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	30	53	29	29	31	Sch. 11 (w)
23	Current No. of Customers	29	29	29	29	29	Sch. 11 (w)
24	Annual Growth	1	1	N/A	N/A	1	Sch. 11 (w)
25	Calculation of Z	0	7	N/A	N/A	0	
26	Number of Years to Design Capacity	1.60	24.33	N/A	N/A	2.57	Sch. 11 (w)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER
- Based on Used & Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (a) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 3 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees		(2) Amount	(4) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Plant (Excluding General Plant)		$86,339	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant		($14,535)	Sch. 7 (w)
3	Net Plant In Service		$71,805	
4	Used & Useful %		94.70%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$68,003	
6	1996 ERCs		29	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs		0	Sch. 12 (w)
8	Total ERCs		29	
9	Net Plant Per ERC		$2,372	
10	Less: Utility Investment	10.00%	($237)	
11	Proposed Plant Capacity Fee Per ERC		$2,135	
12	Proposed Plant Capacity Fee Per Gallon (135 Gallons Per ERC)		$15.81	
	Calculation of Gallons Per ERC			
13	Total Consumption in Gallons		1,417,003	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's		29	Sch. 10 (w)
15	Consumption Per ERC		49,430	
16	Divide by 365 Days		365	
17	Gallons Per Day Per ERC		135	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER
- Based on Used and Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (s) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 4 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges		(2) Amount	(3) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Mains		$3,839	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains		($1,019)	Sch. 7 (w)
3	Net Plant in Service - Mains		$2,820	
4	Used & Useful %		64.0%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$1,805	
6	1996 ERCs		29	Sch. 10 (w)
7	Net Plant Per ERC - Mains		$63	
6	Less: Utility Investment	27.00%	($17)	
9	Proposed Main Extension Fee Per ERC		$46	
10	Proposed Main Extension Fee Per Foot (70 feet per lot)		$0.66	
	Calculation of Feet Per Lot			
11	A. Installed Footage of Distribution Mains		2,020	Annual Report
12	B. Number of Lots		29	Sch. 11 (w)
13	C. Feet per Lot (A/B)		70	

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

Company: SSU / Putnam / Silver Lake Oaks
Docket No.: 950495
Test Year En Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (t) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 1 of 2
Preparer: Bliss

Line No.	Descriptions		Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	METER INSTALLATIONS:								
1	1. Direct Labor (2 Persons x 1.5 Hours)		3	$45.18	$45.18	$45.18	$45.18	$45.18	At Cost
2	2. Materials	a. Meter Box (Standard)	1	$9.59	$9.59	$9.59	$18.55	$18.55	At Cost
3		b. Meter	1	$24.91	$40.81	$68.37	$190.80	$256.52	At Cost
4		c. Couplings (Brass)	2	$3.66	$3.66	$5.09	$20.67	$24.38	At Cost
5		d. Washers	2	$0.10	$0.10	$0.13	$0.27	$0.42	At Cost
6	3. A & G Overhead Rate (16.76%) *			$6.41	$9.08	$13.94	$38.60	$50.26	At Cost
7		Total		$89.85	$108.42	$142.30	$314.07	$395.31	At Cost
8		Proposed		$90.00	$110.00	$140.00	$300.00	$385.00	At Cost
	DOUBLE SERVICE INSTALLATIONS:								
9	1. Direct Labor (2 persons x 4 hours)		8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
10	2. Materials	e. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
11		b. Corporation Stop	1	$10.60	$10.60	$16.70	$44.52	$65.72	At Cost
12		c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$18.30	$33.30	At Cost
13		d. Curb Stop / Comp. ada	2	$25.44	$25.44	$35.94	$89.76	$127.20	At Cost
14		e. U-Brench (Double Serv	1	$13.89	$13.89	$13.89	$13.89	$13.89	At Cost
15	3. A & G Overhead Rate (16.76%)			$13.05	$13.05	$16.39	$31.63	$43.97	At Cost
16		Total		$211.42	$211.42	$234.66	$340.86	$426.82	At Cost
17		Proposed (Each)		$106.00	$106.00	$117.00	$170.00	$213.00	At Cost
	SINGLE SERVICE INSTALLATION:								
18	1. Direct Labor (2 persons x 4 hours)		8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
19	2. Materials	e. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
20		b. Corporation Stop	1	$10.60	$10.60	$16.70	$44.52	$65.72	At Cost
21		c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$18.30	$33.30	At Cost
22		d. Curb Stop / Comp. ade	1	$12.72	$12.72	$12.72	$12.72	$12.72	At Cost
23	3. A & G Overhead Rate (16.76%)			$8.59	$8.59	$10.17	$18.39	$22.46	At Cost
24		Total		$180.35	$180.35	$191.33	$234.67	$276.94	At Cost
25		Proposed (Each)		$180.00	$180.00	$191.00	$235.00	$277.00	At Cost
26		Avg. for Single &		$143.00	$143.00	$154.00	$202.50	$245.00	

A &G Overhead is only applied to the purchase of materials.
Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 650

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

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

Explanation: Rule 25-30.565 (4) (t) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 2 of 2
Preparer: Bliss

Line No.	Descriptions		Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	UNIT PRICES:								
1	Direct Labor		Hour	15.06					
	Material for Meters								
2	1.	Meter	Each	24.91	40.81	68.37	190.80	256.52	At Cost
3	2.	Meter Box (Standard)	Each	9.59	9.59	9.59	18.55	18.55	At Cost
4	3.	Couplings (Brass)	Pair	3.66	3.68	5.09	20.87	24.38	At Cost
5	4.	Washers (Rubber)	Each	0.10	0.10	0.13	0.27	0.42	At Cost
	Material for New Service								
6	1.	Tapping Saddle (Cost for 6")		22.26	22.26	22.26	22.26	22.26	At Cost
7	2.	Corp Stop w/ Comp adaptor	Each	10.60	10.60	16.70	44.52	65.72	At Cost
8	3.	Poly tubing (Hymol)	Foot	0.19	0.19	0.30	0.61	1.11	At Cost
9	4.	Curb Stop w/ Comp adaptor	Each	12.72	12.72	17.97	44.89	63.80	At Cost
10	5.	U-Branch (for Double Service)	Each	13.89	13.89	13.89	13.89	13.89	At Cost

Notes:
1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12. ($7.48 + $15.00)/2
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 6.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
Schedule No. 6 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	60	60				MFR Vol. 3,
3	302.1 Franchises	543	543				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	1,000	1,000				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	10,417	10,417				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	1,070	1,070				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	17,372	17,372				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	62	62				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	55,815	55,815				
26	331.4 Transmission & Distribution	3,834		3,834			
27	333.4 Services	3,309				3,309	
26	334.4 Meters & Meter Installation	3,898			3,898		
29	335.4 Hydrants	5		5			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	74					
33	304.5 Structures & Improvements	757					
34	340.5 Office Furniture & Equipment	468					
35	340.51 Computer Equipment	1,248					
36	341.5 Transportation Equipment	719					
37	342.5 Stores Equipment	7					
38	343.5 Tools, Shop & Garage Equipment	261					
39	344.5 Laboratory Equipment	237					
40	345.5 Power Operated Equipment	299					
41	346.5 Communication Equipment	136					
42	347.5 Miscellaneous Equipment	61					
43	348.5 Other Tangible Plant	115					
44	Subtotal	101,782	86,339	3,839	3,898	3,309	
45	Future Costs / CWIP	0	0	0	0	0	
46	Total	101,762	86,339	3,839	3,898	3,309	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 6 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	SOURCE OF SUPPLY & PUMPING						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	4,572	4,572				
15	339.2 Other Plant & Miscellaneous	0	0				
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	TRANSMISSION & DISTRIBUTION						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	1,382		1,382			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	GENERAL PLANT						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	5,954	4,572	1,382	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	5,954	4,572	1,382	0	0	
47	Total Net Plant	101,762	86,339	3,839	3,898	3,309	
48	Used & Useful Percentage	94%	95%	64%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
Schedule No. 7 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	INTANGIBLE PLANT						
2	301.1 Organization	8	8				MFR Vol. 3,
3	302.1 Franchises	72	72				Book 1, A-9
4	339.1 Other Plant & Miscellaneous	0	0				
5	SOURCE OF SUPPLY & PUMPING						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	448	448				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	3,776	3,776				
15	339.2 Other Plant & Miscellaneous	0	0				
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	5,063	5,063				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	1	1				
22	TRANSMISSION & DISTRIBUTION						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	5,166	5,166				
26	331.4 Transmission & Distribution	1,019		1,019			
27	333.4 Services	820				820	
28	334.4 Meters & Meter Installation	1,063			1,063		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	GENERAL PLANT						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	178					
34	340.5 Office Furniture & Equipment	231					
35	340.51 Computer Equipment	610					
36	341.5 Transportation Equipment	577					
37	342.5 Stores Equipment	2					
38	343.5 Tools, Shop & Garage Equipment	140					
39	344.5 Laboratory Equipment	42					
40	345.5 Power Operated Equipment	252					
41	346.5 Communication Equipment	70					
42	347.5 Miscellaneous Equipment	17					
43	348.5 Other Tangible Plant	81					
44	Total	19,636	14,535	1,019	1,063	820	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 8 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	2	2				MFR Vol. 3,
3	302.1 Franchises	14	14				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	33	33				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	521	521				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	790	790				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	2	2				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	1,507	1,507				
26	331.4 Transmission & Distribution	89		89			
27	333.4 Services	83				83	
28	334.4 Meters & Meter Installation	195			195		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	19					
34	340.5 Office Furniture & Equipment	31					
35	340.51 Computer Equipment	208					
36	341.5 Transportation Equipment	120					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	16					
39	344.5 Laboratory Equipment	16					
40	345.5 Power Operated Equipment	25					
41	346.5 Communication Equipment	14					
42	347.5 Miscellaneous Equipment	4					
43	348.5 Other Tangible Plant	11					
44	Total Depreciation Expense	3,700	2,869	89	195	83	
45	1996 Average Depreciable Plant less Land	100,618	85,269	3,839	3,898	3,309	
46	Composite Depreciation Rate	3.68%	3.36%	2.32%	5.00%	2.51%	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. B (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	359	359				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	**TRANSMISSION & DISTRIBUTION**						
23	*303.4 Land & Land Rights*	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	44		44			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	403	359	44	0	0	
46	CIAC Amortization Expense	127	0	112	15	0	
47	Non Used & Useful Percentage	8%	5%	36%	0%	0%	
48	Non Used & Useful Amortization Expense	7	0	40	0	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC
Schedule No. 9 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average CIAC	(3) 1996 CIAC Acc. Amort.	(4) Supporting Schedules
1	Plant Capacity Fees	0	0	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	0	0	
3	Meter Installation Fees	300	34	
4	Contributed Lines	4,815	1,586	
5	Cont. Prpty Other then Lines	0	0	
6	Service Installation Fees	0	0	
7	TOTAL WATER CIAC	5,115	1,620	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
Schedule No. 10 (w)
Page 1 of 1
Preparer: Bliss

	(1)		(2)	(3)	(4)	(5)
Line No.	Meter Size		1996 Average No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
	Residential:					
1		5/8" x 3/4"	29	1.0	29	MFR Vol. 5, 1996
2		3/4"	0	1.5	0	Sch. E-13
3		1"	0	2.5	0	
4		1 1/2"	0	5.0	0	
5		2"	0	8.0	0	
6		3"	0	16.0	0	
7		4"	0	25.0	0	
8		6"	0	50.0	0	
9		8"	0	80.0	0	
10		10"	0	115.0	0	
11		Subtotal	29		29	
	General/Multi-Family/ & Wholesale:					
12		5/8" x 3/4"	0	1.0	0	
13		3/4"	0	1.5	0	
14		1"	0	2.5	0	
15		1 1/2"	0	5.0	0	
16		2"	0	8.0	0	
17		3"	0	16.0	0	
18		4"	0	25.0	0	
19		6"	0	50.0	0	
20		8"	0	80.0	0	
21		10"	0	115.0	0	
22		Subtotal	0		0	
23	**Total Number of ERCs**		29		29	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER

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

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC
Schedule No. 11 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
	Water Treatment Plant:		
1	1996 ERCs	29	Sch. 10 (w)
2	Margin Reserve Factor	1.000	Note: (a)
3	Current ERCs Plus Margin Reserve	29	
4	Used & Useful Percentage	94.70%	Sch. 6 (w), p 2
5	Plant Capacity in ERCs	30	
6	Future ERCs	2	
7	Projected Average Annual Growth in ERCs	1	Sch. 12 (w)
8	Number of Years to Design Capacity	1.60	
	Distribution Mains:		
9	1996 ERCs	29	Sch. 10 (w)
10	Margin Reserve Factor	1.000	Note: (a)
11	Current ERC's with Margin Reserve	29	
12	Permitted No. of Lots/ERC's @ 12/31/96	53	MFR Vol 8, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	53	
15	Future ERCs	24	
16	Projected Average Annual Growth in ERCs	1	Sch. 12 (w)
17	Number of Years to Design Capacity	24.33	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

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

Explanation: Rule 25-30.565 (4) (r) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC
Schedule No. 12 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) YEAR	(2) # New ERC's	(3) Total ERC's	(4) Supporting Schedules
1	1996		29	Vol 6, Book 1
2	1997	0	29	Sch F-8
3	1998	0	29	
4	1999	0	29	
5	2000	0	29	
6	2001	0	29	
7	2002	0	29	
8	2003	0	29	
9	2004	0	29	
10	2005	0	29	
11	2006	0	29	
12	2007	0	29	
13	2008	0	29	
14	2009	0	29	
15	2010	0	29	
16	2011	0	29	
17	2012	0	29	
18	2013	0	29	
19	2014	0	29	
20	2015	0	29	
21	2016	0	29	
22	2017	0	29	
23	2018	0	29	
24	2019	0	29	
25	2020	0	29	
26	2021	0	29	
27	2022	0	29	
28	2023	0	29	
29	2024	0	29	
30	2025	0	29	
31	2026	0	29	
32	2027	0	29	
33	2028	0	29	
34	2029	0	29	
35	2030	0	29	
36	2031	0	29	
37	2032	0	29	
38	2033	0	29	
39	2034	0	29	
40	2035	0	29	
41	2036	0	29	

SCHEDULE OF DEVELOPER AGREEMENTS

Company: SSU / Putnam / Silver Lake Oaks Docket No.: 950495 Test Year Ended: 12/31/96 Historical [ ] Projected [X]	Explanation: Rule 25-30.565 (4) (j) Provide a list of outstanding developer agreements.	FPSC Schedule No. 13 (w) Page 1 of 1 Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: SSU / Putnam / Silver Lake Oaks Docket No.: 950495 Test Year Ended: 12/31/96 Historical [ ] Projected [X]	Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.	FPSC Schedule No. 14 (w) Page 1 of 1 Preparer: Bliss

Line No.	(1) Description
1	None - The company can not predict when property would be contributed under the
2	developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
3	

COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION OF TREATMENT FACILITIES

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

Explanation: Rule 25-30.565 (4) (n) Copies of approvals or permits for construction and operation of treatment facilities

FPSC
Schedule No. 15 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Copies of approvals and permits for construction and
2	operation of treatment facilities were provided in
3	the Additional Engineering Information.

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: SSU / Putnam / Silver Lake Oaks Docket No.: 950495 Test Year Ended: 12/31/96 Historical [ ] Projected [X]	Explanation: Rule 25-30.565 (4) (a) A detailed statement by a registered professional engineer showing the cost, by Uniform System of Accounting account numbers, and capacity of proposed plant expansion	FPSC Schedule No. 16 (w) Page 1 of 1 Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant
2	expansions.

SCHEDULE OF MANDATED PLANT UPGRADES

Company: SSU / Putnam / Silver Lake Oaks Docket No.: 950495 Test Year Ended: 12/31/96 Historical [ ] Projected [X]	Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.	FPSC Schedule No. 17 (w) Page 1 of 1 Preparer: Bliss

Line No.	(1) Description
1	SSU does not foresee the imposition of mandated upgrades resulting from
2	the developer agreement identified in Volume VIII, Book 1

STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN EXTENSION POLICY

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

Explanation: Rule 25-30.565 (4) (u) A statement of the existing and proposed on-site and off-site main installation charges or policy

FPSC
Schedule No. 18 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

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

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 19
Page 1 of 1
Preparer: C. Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains
1	Please refer to D-Schedules in the minimum filing requirements.
2	Future expansions will be financed through a combination of
3	debt and equity, as appropiate.
4	

SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER
FPSC CONVENTIONAL TREATMENT

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

FPSC
Schedule No. 1 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A	$2,082.43	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	$15.20	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - All Customers	Actual Cost less 20%	$212.80	Sch. 4 (w)
4	Per Foot Equivalent	N/A	$3.04	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	$75.00	$90.00	Sch. 5 (w)
6	Per Connection - 1"	$100.00	$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	$175.00	$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
10	Per Connection - 5/8 " x 3/4"	$150.00	$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	**(5) Inspection Fee:**	N/A	N/A	
18	**Total Minimum Charges - (5/8" meter)**	$225.00	$2,528.22	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

FPSC
Schedule No. 2 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	$314,854	$39,490	$7,294	$4,799	$366,438	Sch. 6 (w) p 1
2	Land	$298				$298	Sch. 6 (w) p 1
3	Depreciable Assets	$314,556	$39,490	$7,294	$4,799	$366,140	
4	Accumulated Depreciation to Date	$39,434	$6,016	$3,685	$967	$50,102	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	$39,434	$9,813	$3,685	$967	$53,899	
6	Net Plant at Design Capacity	$275,420	$29,678	$3,610	$3,832	$312,540	
7	Transmission & Distribution / Collection Lines		$39,490			$39,490	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			10.76%	
9	CIAC to Date	$0	$4,824	$14,585	$300	$19,709	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	$0	$1,771	$5,396	$6	$7,173	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	$0	$2,235	$5,396	$6	$7,637	
12	Future Customers (ERC) to be Connected	0	6	0	0	1	Sch. 11 (w)
13	Composite Depreciation Rate	4.26%	2.32%			4.05%	Sch. 6 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	$75.00	$150.00	$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	3.91%	
16	Requested Service Availability Charge Per ERC	$2,082.43	$212.80	$90.00	$143.00	$2,528.22	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.00%	12.68%	N/A	N/A	4.38%	
16	Minimum Service Availability Charge Per ERC					$33,779.43	
19	Level of CIAC at Design Capacity					10.76%	
20	Maximum Service Availability Charge Per ERC					$347,545.02	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	119	122	115	115	119	Sch. 11 (w)
23	Current No. of Customers	119	116	115	115	115	Sch. 11 (w)
24	Annual Growth	1	1	N/A	N/A	1	Sch. 11 (w)
25	Calculation of Z	0	0	N/A	N/A	0	
26	Number of Years to Design Capacity	0.00	4.14	N/A	N/A	0.46	Sch. 11 (w)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER
- Based on Used & Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (s) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 3 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees		(2) Amount	(4) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Plant (Excluding General Plant)		$314,854	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant		($39,434)	Sch. 7 (w)
3	Net Plant In Service		$275,420	
4	Used & Useful %		100.00%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$275,420	
6	1996 ERCs		115	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs		4	Sch. 12 (w)
8	Total ERCs		119	
9	Net Plant Per ERC		$2,314	
10	Less: Utility Investment	10.00%	($231)	
11	Proposed Plant Capacity Fee Per ERC		$2,082	
12	Proposed Plant Capacity Fee Per Gallon (137 Gallons Per ERC)		$15.20	
	Calculation of Gallons Per ERC			
13	Total Consumption in Gallons		5,733,882	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's		115	Sch. 10 (w)
15	Consumption Per ERC		49,932	
16	Divide by 365 Days		365	
17	Gallons Per Day Per ERC		137	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER
- Based on Used and Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (s) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 4 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges		(2) Amount	(3) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Mains		$39,490	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains		($6,016)	Sch. 7 (w)
3	Net Plant In Service - Mains		$33,474	
4	Used & Useful %		100.0%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$33,474	
6	1996 ERCs		115	Sch. 10 (w)
7	Net Plant Per ERC - Mains		$292	
8	Less: Utility Investment	27.00%	($79)	
9	Proposed Main Extension Fee Per ERC		$213	
10	Proposed Main Extension Fee Per Foot (70 feet per lot)		$3.04	
	Calculation of Feet Per Lot			
11	A. Installed Footage of Distribution Mains		6,080	Annual Report
12	B. Number of Lots		115	Sch. 11 (w)
13	C. Feet per Lot (A/B)		70	

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

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

Explanation: Rule 25-30.565 (4) (l) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 1 of 2
Preparer: Bliss

Line No.	Descriptions		Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	METER INSTALLATIONS:								
1	1. Direct Labor (2 Persons x 1.5 Hours)		3	$45.18	$45.18	$45.18	$45.18	$45.18	At Cost
2	2. Materials	a. Meter Box (Standard)	1	$9.59	$9.59	$9.59	$18.55	$18.55	At Cost
3		b. Meter	1	$24.91	$40.81	$68.37	$190.80	$256.52	At Cost
4		c. Couplings (Brass)	2	$3.66	$3.66	$5.09	$20.67	$24.38	At Cost
5		d. Washers	2	$0.10	$0.10	$0.13	$0.27	$0.42	At Cost
6	3. A & G Overhead Rate (16.78%) *			$6.41	$9.08	$13.94	$38.60	$50.28	At Cost
7		Total		$89.85	$108.42	$142.30	$314.07	$395.31	At Cost
8		Proposed		$90.00	$110.00	$140.00	$300.00	$385.00	At Cost
	DOUBLE SERVICE INSTALLATIONS:								
9	1. Direct Labor (2 persons x 4 hours)		8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
10	2. Materials	a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
11		b. Corporation Stop	1	$10.60	$10.60	$16.70	$44.52	$85.72	At Cost
12		c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$16.30	$33.30	At Cost
13		d. Curb Stop / Comp. ada	2	$25.44	$25.44	$35.94	$89.78	$127.20	At Cost
14		e. U-Branch (Double Serv	1	$13.89	$13.89	$13.89	$13.89	$13.89	At Cost
15	3. A & G Overhead Rate (16.78%)			$13.05	$13.05	$16.39	$31.63	$43.97	At Cost
16		Total		$211.42	$211.42	$234.88	$340.66	$426.62	At Cost
17		Proposed (Each)		$106.00	$106.00	$117.00	$170.00	$213.00	At Cost
	SINGLE SERVICE INSTALLATION:								
18	1. Direct Labor (2 persons x 4 hours)		8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
19	2. Materials	a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
20		b. Corporation Stop	1	$10.60	$10.60	$16.70	$44.52	$85.72	At Cost
21		c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$18.30	$33.30	At Cost
22		d. Curb Stop / Comp. ada	1	$12.72	$12.72	$12.72	$12.72	$12.72	At Cost
23	3. A & G Overhead Rate (16.78%)			$8.59	$8.59	$10.17	$16.39	$22.46	At Cost
24		Total		$180.35	$160.35	$191.33	$234.67	$276.94	At Cost
25		Proposed (Each)		$180.00	$180.00	$181.00	$235.00	$277.00	At Cost
26		Avg. for Single &		$143.00	$143.00	$154.00	$202.50	$248.00	

A &G Overhead is only applied to the purchase of materials.
Transportation O & M expenses for trucks & heavy equipment are booked seperately to Account 650

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

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

Explanation: Rule 25-30.565 (4) (l) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 2 of 2
Preparer: Bliss

Line No.	Descriptions	Unit		5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	UNIT PRICES:								
1	Direct Labor	Hour	15.06						
	Material for Meters								
2	1. Meter	Each		24.91	40.61	68.37	190.60	258.52	At Cost
3	2. Meter Box (Standard)	Each		9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair		3.66	3.66	5.09	20.87	24.38	At Cost
5	4. Washers (Rubber)	Each		0.10	0.10	0.13	0.27	0.42	At Cost
	Material for New Service								
6	1. Tapping Saddle (Cost for 6")		22.26	22.26	22.26	22.26	22.26	22.26	At Cost
7	2. Corp Stop w/ Comp adaptor	Each		10.60	10.60	16.70	44.52	65.72	At Cost
8	3. Poly tubing (Hymol)	Foot		0.19	0.19	0.30	0.61	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each		12.72	12.72	17.97	44.89	63.60	At Cost
10	5. U-Branch (for Double Service)	Each		13.89	13.89	13.89	13.89	13.89	At Cost

Notes:
1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12. ($7.48 + $15.00)/2
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 6.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
Schedule No. 6 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	498	498				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	140	140				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	25	25				
7	304.2 Structures & Improvements	4,916	4,916				
8	305.2 Collecting & Impounding reservoirs	51	51				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	3,158	3,158				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	1,294	1,294				
13	310.2 Power Generation Equipment	59,745	59,745				
14	311.2 Pumping Equipment	17,967	17,967				
15	339.2 Other Plant & Miscellaneous	-11	-11				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	404	404				
18	304.3 Structures & Improvements	22,286	22,286				
19	320.3 Water Treatment Equipment	157,358	157,358				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	273	273				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	2	2				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	38,636	38,636				
26	331.4 Transmission & Distribution	37,047		37,047			
27	333.4 Services	4,799				4,799	
28	334.4 Meters & Meter Installation	7,294			7,294		
29	335.4 Hydrants	2,443		2,443			
30	339.4 Other Plant & Miscellaneous	8,115	8,115				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	326					
33	304.5 Structures & Improvements	3,320					
34	340.5 Office Furniture & Equipment	2,052					
35	340.51 Computer Equipment	5,462					
36	341.5 Transportation Equipment	3,151					
37	342.5 Stores Equipment	30					
38	343.5 Tools, Shop & Garage Equipment	1,144					
39	344.5 Laboratory Equipment	1,037					
40	345.5 Power Operated Equipment	1,310					
41	348.5 Communication Equipment	594					
42	347.5 Miscellaneous Equipment	287					
43	348.5 Other Tangible Plant	503					
44	Subtotal	385,632	314,854	39,490	7,294	4,799	
45	Future Costs / CWIP	0	0	0	0	0	
46	Total	385,632	314,854	39,490	7,294	4,799	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 6 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	0	0	0	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	0	0	0	0	0	
47	Total Net Plant	385,832	314,854	39,490	7,294	4,799	
48	Used & Useful Percentage	100%	100%	100%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
Schedule No. 7 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	111	111				Book 1, A-9
4	339.1 Other Plant & Miscellaneous	44	44				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	2,523	2,523				
8	305.2 Collecting & Impounding reservoirs	22	22				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	646	646				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	77	77				
13	310.2 Power Generation Equipment	5,977	5,977				
14	311.2 Pumping Equipment	8,298	8,298				
15	339.2 Other Plant & Miscellaneous	-2	-2				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	2,341	2,341				
19	320.3 Water Treatment Equipment	15,809	15,809				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	5	5				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	2,526	2,526				
26	331.4 Transmission & Distribution	5,473		5,473			
27	333.4 Services	967				967	
28	334.4 Meters & Meter Installation	3,685			3,685		
29	335.4 Hydrants	543		543			
30	339.4 Other Plant & Miscellaneous	1,058	1,058				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	782					
34	340.5 Office Furniture & Equipment	1,014					
35	340.51 Computer Equipment	2,675					
36	341.5 Transportation Equipment	2,528					
37	342.5 Stores Equipment	11					
38	343.5 Tools, Shop & Garage Equipment	614					
39	344.5 Laboratory Equipment	185					
40	345.5 Power Operated Equipment	1,106					
41	346.5 Communication Equipment	307					
42	347.5 Miscellaneous Equipment	76					
43	348.5 Other Tangible Plant	356					
44	Total	59,755	39,434	6,016	3,685	967	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 8 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	12	12				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	6	6				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	149	149				
8	305.2 Collecting & Impounding reservoirs	1	1				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	105	105				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	37	37				
13	310.2 Power Generation Equipment	2,987	2,987				
14	311.2 Pumping Equipment	898	898				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	875	875				
19	320.3 Water Treatment Equipment	7,160	7,160				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	11	11				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	1,043	1,043				
26	331.4 Transmission & Distribution	863		863			
27	333.4 Services	120				120	
28	334.4 Meters & Meter Installation	365			365		
29	335.4 Hydrants	54		54			
30	339.4 Other Plant & Miscellaneous	325	325				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	83					
34	340.5 Office Furniture & Equipment	137					
35	340.51 Computer Equipment	910					
36	341.5 Transportation Equipment	525					
37	342.5 Stores Equipment	2					
38	343.5 Tools, Shop & Garage Equipment	71					
39	344.5 Laboratory Equipment	69					
40	345.5 Power Operated Equipment	109					
41	346.5 Communication Equipment	59					
42	347.5 Miscellaneous Equipment	18					
43	348.5 Other Tangible Plant	50					
44	Total Depreciation Expense	16,844	13,409	917	365	120	
45	1996 Average Depreciable Plant less Land	384,876	314,423	39,490	7,294	4,799	
46	Composite Depreciation Rate	4.38%	4.26%	2.32%	5.00%	2.50%	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 8 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	0	0	0	0	0	
46	CIAC Amortization Expense	863	0	126	729	6	
47	Non Used & Useful Percentage	0%	0%	0%	0%	0%	
48	Non Used & Useful Amortization Expense	0	0	0	0	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC
Schedule No. 9 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average CIAC	(3) 1996 CIAC Acc. Amort.	(4) Supporting Schedules
1	Plant Capacity Fees	0	0	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	4,824	1,771	
3	Meter Installation Fees	14,585	5,396	
4	Contributed Lines	0	0	
5	Cont. Prpty Other than Lines	0	0	
6	Service Installation Fees	300	6	
7	TOTAL WATER CIAC	19,709	7,173	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
Schedule No. 10 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Meter Size	(2) 1996 Average No. of Customers	(3) Demand Factor	(4) Meter Equivalents (ERC)	(5) Supporting Schedules
	Residential:				
1	5/8" x 3/4"	115	1.0	115	MFR Vol. 5, 1996
2	3/4"	0	1.5	0	Sch. E-13
3	1"	0	2.5	0	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	115		115	
	General/Multi-Family/ & Wholesale:				
12	5/8" x 3/4"	0	1.0	0	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	0	5.0	0	
16	2"	0	8.0	0	
17	3"	0	16.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	0		0	
23	**Total Number of ERCs**	115		115	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER

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

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC
Schedule No. 11 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
	Water Treatment Plant:		
1	1996 ERCs	115	Sch. 10 (w)
2	Margin Reserve Factor	1.036	Note: (a)
3	Current ERCs Plus Margin Reserve	119	
4	Used & Useful Percentage	100.00%	Sch. 6 (w), p 2
5	Plant Capacity in ERCs	119	
6	Future ERCs	0	
7	Projected Average Annual Growth in ERCs	1	Sch. 12 (w)
8	Number of Years to Design Capacity	0.00	
	Distribution Mains:		
9	1996 ERCs	115	Sch. 10 (w)
10	Margin Reserve Factor	1.012	Note: (a)
11	Current ERC's with Margin Reserve	116	
12	Permitted No. of Lots/ERC's @ 12/31/96	122	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	122	
15	Future ERCs	6	
16	Projected Average Annual Growth in ERCs	1	Sch. 12 (w)
17	Number of Years to Design Capacity	4.14	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

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

Explanation: Rule 25-30.565 (4) (r) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC
Schedule No. 12 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) YEAR	(2) # New ERC's	(3) Total ERC's	(4) Supporting Schedules
1	1996		115	Vol 6, Book 1
2	1997	1	116	Sch F-8
3	1998	1	118	
4	1999	1	119	
5	2000	1	120	
6	2001	1	122	
7	2002	1	123	

SCHEDULE OF DEVELOPER AGREEMENTS

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

Explanation: Rule 25-30.565 (4) (j) Provide a list of outstanding developer agreements.

FPSC
Schedule No. 13 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEOULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

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

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC
Schedule No. 14 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	None - The company can not predict when property would be contributed under the
2	developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
3	

COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION OF TREATMENT FACILITIES

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

Explanation: Rule 25-30.565 (4) (n) Copies of approvals or permits for construction and operation of treatment facilities

FPSC
Schedule No. 15 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Copies of approvals and permits for construction and
2	operation of treatment facilities were provided in
3	the Additional Engineering Information.

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: SSU / Lake / Skycrest Docket No.: 950495 Test Year Ended: 12/31/96 Historical [ ] Projected [X]	Explanation: Rule 25-30.565 (4) (o) A detailed statement by a registered professional engineer showing the cost, by Uniform System of Accounting account numbers, and capacity of proposed plant expansion	FPSC Schedule No. 16 (w) Page 1 of 1 Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant
2	expansions.

SCHEDULE OF MANDATED PLANT UPGRADES

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

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC
Schedule No. 17 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	SSU does not foresee the imposition of mandated upgrades resulting from
2	the developer agreement identified in Volume VIII, Book 1

STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN EXTENSION POLICY

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

Explanation: Rule 25-30.565 (4) (u) A statement of the existing and proposed on-site and off-site main installation charges or policy

FPSC
Schedule No. 18 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

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

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 19
Page 1 of 1
Preparer: C. Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains
1	Please refer to D-Schedules in the minimum filing requirements.
2	Future expansions will be financed through a combination of
3	debt and equity, as appropiate.
4	

SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER
FPSC CONVENTIONAL TREATMENT

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495
Test Year Endad: 12/31/96
Historical [ ] Projected [X]

FPSC
Schedule No. 1 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A	$132.46	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	$1.08	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - All Customers	N/A	$43.96	Sch. 4 (w)
4	Per Foot Equivalent	N/A	$0.76	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	ACTUAL COST	$90.00	Sch. 5 (w)
6	Per Connection - 1"	N/A	$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	N/A	$140.00	Sch. 5 (w)
8	Per Connection - 2"	N/A	$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
10	Per Connection - 5/8 " x 3/4"	ACTUAL COST	$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	**(5) Inspection Fee:**	N/A	N/A	
16	**Total Minimum Charges - (5/8" meter)**	$0.00	$409.42	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

FPSC
Schedule No. 2 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	$38,874	$21,135	$12,529	$5,071	$77,610	Sch. 6 (w) p 1
2	Land	$2,542				$2,542	Sch. 6 (w) p 1
3	Depreciable Assets	$36,332	$21,135	$12,529	$5,071	$75,068	
4	Accumulated Depreciation to Date	$15,473	$11,169	$8,901	$2,614	$38,158	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	$15,473	$14,661	$8,901	$2,614	$41,649	
6	Net Plant at Design Capacity	$23,401	$8,474	$3,828	$2,457	$35,961	
7	Transmission & Distribution / Collection Lines		$21,135			$21,135	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			27.23%	
9	CIAC to Date	$0	$0	$32,129	$0	$32,129	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	$0	$0	$19,783	$0	$19,783	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	$0	$0	$19,783	$0	$19,783	
12	Future Customers (ERC) to be Connected	0	28	0	0	10	Sch. 11 (w)
13	Composite Depreciation Rate	3.78%	2.32%			3.26%	Sch. 6 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	CTUAL COST	CTUAL COST	$0.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	34.33%	
16	Requested Service Availability Charge Per ERC	$132.46	$43.96	$90.00	$143.00	$409.42	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.00%	17.70%	N/A	N/A	45.27%	
18	Minimum Service Availability Charge Per ERC					($285.74)	
19	Level of CIAC at Design Capacity					27.23%	
20	Maximum Service Availability Charge Per ERC					$1,522.26	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	161	160	147	147	167	Sch. 11 (w)
23	Current No. of Customers	161	152	147	147	147	Sch. 11 (w)
24	Annual Growth	4	4	N/A	N/A	4	Sch. 11 (w)
25	Calculation of Z	0	2	N/A	N/A	0	
26	Number of Years to Design Capacity	0.00	7.11	N/A	N/A	2.50	Sch. 11 (w)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER
- Based on Used & Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (s) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 3 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees		(2) Amount	(4) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Plant (Excluding General Plant)		$38,874	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant		($15,473)	Sch. 7 (w)
3	Net Plant In Service		$23,401	
4	Used & Useful %		100.00%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$23,401	
6	1996 ERCs		147	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs		12	Sch. 12 (w)
8	Total ERCs		159	
9	Net Plant Per ERC		$147	
10	Less: Utility Investment	10.00%	($15)	
11	Proposed Plant Capacity Fee Per ERC		$132	
12	Proposed Plant Capacity Fee Per Gallon (123 Gallons Per ERC)		$1.08	
	Calculation of Gallons Per ERC			
13	Total Consumption in Gallons		8,619,051	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's		147	Sch. 10 (w)
15	Consumption Per ERC		45,028	
16	Divide by 365 Days		365	
17	Gallons Per Day Per ERC		123	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER
- Based on Used and Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (s) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 4 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges		(2) Amount	(3) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Mains		$21,135	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains		($11,169)	Sch. 7 (w)
3	Net Plant In Service - Mains		$9,966	
4	Used & Useful %		88.6%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$8,852	
6	1996 ERCs		147	Sch. 10 (w)
7	Net Plant Per ERC - Mains		$60	
8	Less: Utility Investment	27.00%	($16)	
9	Proposed Main Extension Fee Per ERC		$44	
10	Proposed Main Extension Fee Per Foot (58 feet per lot)		$0.76	
	Calculation of Feet Per Lot			
11	A. Installed Footage of Distribution Mains		6,526	Annual Report
12	B. Number of Lots		147	Sch. 11 (w)
13	C. Feet per Lot (A/B)		58	

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

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

Explanation: Rule 25-30.565 (4) (t) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 1 of 2
Preparer: Bliss

Line No.	Descriptions		Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	METER INSTALLATIONS:								
1	1. Direct Labor (2 Persons x 1.5 Hours)		3	$45.18	$45.18	$45.18	$45.18	$45.18	At Cost
2	2. Materials	a. Meter Box (Standard)	1	$9.59	$9.59	$9.59	$18.55	$18.55	At Cost
3		b. Meter	1	$24.91	$40.81	$68.37	$190.80	$256.52	At Cost
4		c. Couplings (Brass)	2	$3.68	$3.66	$5.09	$20.67	$24.38	At Cost
5		d. Washers	2	$0.10	$0.10	$0.13	$0.27	$0.42	At Cost
6	3. A & G Overhead Rate (16.76%) *			$6.41	$9.08	$13.94	$38.60	$50.26	At Cost
7		Total		$89.85	$108.42	$142.30	$314.07	$395.31	At Cost
8		Proposed		$90.00	$110.00	$140.00	$300.00	$385.00	At Cost
	DOUBLE SERVICE INSTALLATIONS:								
9	1. Direct Labor (2 persons x 4 hours)		8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
10	2. Materials	a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
11		b. Corporation Stop	1	$10.60	$10.80	$16.70	$44.52	$65.72	At Cost
12		c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$18.30	$33.30	At Cost
13		d. Curb Stop / Comp. ada	2	$25.44	$25.44	$35.94	$89.76	$127.20	At Cost
14		e. U-Branch (Double Serv	1	$13.89	$13.89	$13.89	$13.89	$13.89	At Cost
15	3. A & G Overhead Rate (16.76%)			$13.05	$13.05	$16.38	$31.63	$43.97	At Cost
16		Total		$211.42	$211.42	$234.66	$340.66	$426.62	At Cost
17		Proposed (Each)		$106.00	$106.00	$117.00	$170.00	$213.00	At Cost
	SINGLE SERVICE INSTALLATION:								
18	1. Direct Labor (2 persons x 4 hours)		8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
19	2. Materials	a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
20		b. Corporation Stop	1	$10.60	$10.80	$16.70	$44.52	$65.72	At Cost
21		c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$18.30	$33.30	At Cost
22		d. Curb Stop / Comp. ada	1	$12.72	$12.72	$12.72	$12.72	$12.72	At Cost
23	3. A & G Overhead Rate (16.76%)			$8.59	$8.59	$10.17	$16.39	$22.46	At Cost
24		Total		$180.35	$180.35	$191.33	$234.67	$276.94	At Cost
25		Proposed (Each)		$180.00	$180.00	$191.00	$235.00	$277.00	At Cost
26		Avg. for Single &		$143.00	$143.00	$154.00	$202.50	$245.00	

A &G Overhead is only applied to the purchase of materials.
Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 650

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

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

Explanation: Rule 25-30.585 (4) (t) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 2 of 2
Preparer: Bliss

Line No.	Descriptions	Unit		5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	UNIT PRICES:								
1	Direct Labor	Hour	15.06						
	Material for Meters								
2	1. Meter	Each		24.91	40.81	68.37	190.80	256.52	At Cost
3	2. Meter Box (Standard)	Each		9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair		3.66	3.66	5.09	20.67	24.38	At Cost
5	4. Washers (Rubber)	Each		0.10	0.10	0.13	0.27	0.42	At Cost
	Material for New Service								
6	1. Tapping Saddle (Cost for 6")		22.26	22.26	22.26	22.26	22.26	22.26	At Cost
7	2. Corp Stop w/ Comp adaptor	Each		10.60	10.60	16.70	44.52	65.72	At Cost
8	3. Poly tubing (Hymol)	Foot		0.19	0.19	0.30	0.61	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each		12.72	12.72	17.97	44.89	83.60	At Cost
10	5. U-Branch (for Double Service)	Each		13.89	13.89	13.89	13.89	13.89	At Cost

Notes:
1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12. ($7.48 + $15.00)/2
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 6.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
Schedule No. 6 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	5,000	5,000				MFR Vol. 3,
3	302.1 Franchises	150	150				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	2,250	2,250				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	1,230	1,230				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	19,843	19,843				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	292	292				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	8,220	8,220				
26	331.4 Transmission & Distribution	19,297		19,297			
27	333.4 Services	5,071				5,071	
28	334.4 Meters & Meter Installation	12,529			12,529		
29	335.4 Hydrants	1,838		1,838			
30	339.4 Other Plant & Miscellaneous	1,889	1,889				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	348					
33	304.5 Structures & Improvements	3,553					
34	340.5 Office Furniture & Equipment	2,196					
35	340.51 Computer Equipment	5,845					
36	341.5 Transportation Equipment	3,372					
37	342.5 Stores Equipment	32					
38	343.5 Tools, Shop & Garage Equipment	1,224					
39	344.5 Laboratory Equipment	1,110					
40	345.5 Power Operated Equipment	1,402					
41	346.5 Communication Equipment	636					
42	347.5 Miscellaneous Equipment	286					
43	348.5 Other Tangible Plant	538					
44	Subtotal	98,151	38,874	21,135	12,529	5,071	
45	Future Costs / CWIP	0	0	0	0	0	
46	Total	98,151	38,874	21,135	12,529	5,071	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 6 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	SOURCE OF SUPPLY & PUMPING						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	TRANSMISSION & DISTRIBUTION						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	2,361		2,361			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	GENERAL PLANT						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	2,361	0	2,361	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	2,361	0	2,361	0	0	
47	Total Net Plant	98,151	38,874	21,135	12,529	5,071	
48	Used & Useful Percentage	98%	100%	89%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
Schedule No. 7 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	5,188	5,188				MFR Vol. 3,
3	302.1 Franchises	158	158				Book 1, A-9
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	783	783				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	7,005	7,005				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	8	6				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	333	333				
26	331.4 Transmission & Distribution	10,195		10,195			
27	333.4 Services	2,614				2,614	
28	334.4 Meters & Meter Installation	8,901			8,901		
29	335.4 Hydrants	975		975			
30	339.4 Other Plant & Miscellaneous	2,003	2,003				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	837					
34	340.5 Office Furniture & Equipment	1,085					
35	340.51 Computer Equipment	2,883					
36	341.5 Transportation Equipment	2,705					
37	342.5 Stores Equipment	12					
38	343.5 Tools, Shop & Garage Equipment	857					
39	344.5 Laboratory Equipment	198					
40	345.5 Power Operated Equipment	1,183					
41	346.5 Communication Equipment	330					
42	347.5 Miscellaneous Equipment	81					
43	348.5 Other Tangible Plant	380					
44	Total	48,490	15,473	11,169	8,901	2,614	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 8 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	125	125				MFR Vol. 3,
3	302.1 Franchises	4	4				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	41	41				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	903	903				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	12	12				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	222	222				
26	331.4 Transmission & Distribution	450		450			
27	333.4 Services	127				127	
28	334.4 Meters & Meter Installation	826			826		
29	335.4 Hydrants	41		41			
30	339.4 Other Plant & Miscellaneous	76	76				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	69					
34	340.5 Office Furniture & Equipment	146					
35	340.51 Computer Equipment	974					
36	341.5 Transportation Equipment	562					
37	342.5 Stores Equipment	2					
38	343.5 Tools, Shop & Garage Equipment	76					
39	344.5 Laboratory Equipment	74					
40	345.5 Power Operated Equipment	117					
41	346.5 Communication Equipment	64					
42	347.5 Miscellaneous Equipment	19					
43	348.5 Other Tangible Plant	54					
44	Total Depreciation Expense	4,804	1,383	491	826	127	
45	1996 Average Depreciable Plant less Land	95,552	36,824	21,135	12,529	5,071	
46	Composite Depreciation Rate	5.03%	3.78%	2.32%	5.00%	2.50%	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 8 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	SOURCE OF SUPPLY & PUMPING						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	TRANSMISSION & DISTRIBUTION						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	117		117			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	GENERAL PLANT						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscelleneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	117	0	117	0	0	
46	CIAC Amortization Expense	1,606	0	0	1,606	0	
47	Non Used & Useful Percentage	2%	0%	11%	0%	0%	
48	Non Used & Useful Amortization Expense	39	0	0	0	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC
Schedule No. 9 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average CIAC	(3) 1996 CIAC Acc. Amort.	(4) Supporting Schedules
1	Plant Capacity Fees	0	0	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	0	0	
3	Meter Installation Fees	32,129	19,783	
4	Contributed Lines	0	0	
5	Cont. Prpty Other than Lines	0	0	
6	Service Installation Fees	0	0	
7	TOTAL WATER CIAC	32,129	19,783	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
Schedule No. 10 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Meter Size		(2) 1996 Average No. of Customers	(3) Demand Factor	(4) Meter Equivalents (ERC)	(5) Supporting Schedules
	Residential:					
1		5/8" x 3/4"	130	1.0	130	MFR Vol. 5, 1996
2		3/4"	0	1.5	0	Sch. E-13
3		1"	0	2.5	0	
4		1 1/2"	0	5.0	0	
5		2"	0	8.0	0	
6		3"	0	16.0	0	
7		4"	0	25.0	0	
8		6"	0	50.0	0	
9		8"	0	80.0	0	
10		10"	0	115.0	0	
11		Subtotal	130		130	
	General/Multi-Family/ & Wholesale:					
12		5/8" x 3/4"	1	1.0	1	
13		3/4"	0	1.5	0	
14		1"	0	2.5	0	
15		1 1/2"	0	5.0	0	
16		2"	2	8.0	16	
17		3"	0	16.0	0	
18		4"	0	25.0	0	
19		6"	0	50.0	0	
20		8"	0	80.0	0	
21		10"	0	115.0	0	
22		Subtotal	3		17	
23	**Total Number of ERCs**		133		147	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER

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

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC
Schedule No. 11 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
	Water Treatment Plant:		
1	1996 ERCs	147	Sch. 10 (w)
2	Margin Reserve Factor	1.093	Note: (a)
3	Current ERCs Plus Margin Reserve	161	
4	Used & Useful Percentage	100.00%	Sch. 8 (w), p 2
5	Plant Capacity in ERCs	161	
6	Future ERCs	0	
7	Projected Average Annual Growth in ERCs	4	Sch. 12 (w)
8	Number of Years to Design Capacity	0.00	
	Distribution Mains:		
9	1996 ERCs	147	Sch. 10 (w)
10	Margin Reserve Factor	1.031	Note: (a)
11	Current ERC's with Margin Reserve	152	
12	Permitted No. of Lots/ERC's @ 12/31/96	180	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	180	
15	Future ERCs	28	
16	Projected Avarage Annual Growth in ERCs	4	Sch. 12 (w)
17	Number of Years to Design Capacity	7.11	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-6.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

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

Explanation: Rule 25-30.565 (4) (r) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC
Schedule No. 12 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) YEAR	(2) # New ERC's	(3) Total ERC's	(4) Supporting Schedules
1	1996		147	Vol 6, Book 1
2	1997	4	151	Sch F-8
3	1998	4	155	
4	1999	4	159	
5	2000	5	164	
6	2001	4	168	
7	2002	4	172	
8	2003	4	178	
9	2004	4	180	
10	2005	4	184	

SCHEDULE OF DEVELOPER AGREEMENTS

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

Explanation: Rule 25-30.565 (4) (j) Provide a list of outstanding developer agreements.

FPSC
Schedule No. 13 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

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

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC
Schedule No. 14 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	None - The company can not predict when property would be contributed under the
2	developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
3	

COPIES OF APPROVALS ANO PERMITS FOR CONSTRUCTION AND OPERATION OF TREATMENT FACILITIES

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

Explanation: Rule 25-30.565 (4) (n) Copies of approvals or permits for construction and operation of treatment facilities

FPSC
Schedule No. 15 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Copies of approvals and permits for construction and
2	operation of treatment facilities were provided in
3	the Additional Engineering Information.

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: SSU / Citrus / Spring Gardens Docket No.: 950495 Test Year Ended: 12/31/96 Historical [ ] Projected [X]	Explanation: Rule 25-30.565 (4) (o) A detailed statement by a registered professional engineer showing the cost, by Uniform System of Accounting account numbers, and capacity of proposed plant expansion	FPSC Schedule No. 16 (w) Page 1 of 1 Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant
2	expansions.

SCHEDULE OF MANDATED PLANT UPGRADES

Company: SSU / Citrus / Spring Gardens Docket No.: 950495 Test Year Ended: 12/31/96 Historical [ ] Projected [X]	Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.	FPSC Schedule No. 17 (w) Page 1 of 1 Preparer: Bliss

Line No.	(1) Description
1	SSU does not foresee the imposition of mandated upgrades resulting from
2	the developer agreement identified in Volume VIII, Book 1

STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN EXTENSION POLICY

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

Explanation: Rule 25-30.565 (4) (u) A statement of the existing and proposed on-site and off-site main installation charges or policy

FPSC
Schedule No. 18 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

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

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 19
Page 1 of 1
Preparer: C. Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains
1	Please refer to D-Schedules in the minimum filing requirements.
2	Future expansions will be financed through a combination of
3	debt and equity, as appropiate.
4	

SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER
FPSC REVERSE OSMOSIS TREATMENT

Company: SSU / Putnam / St. John's Highlands
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

FPSC
Schedule No. 1 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A	$348.55	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	$4.18	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - All Customers	Actual Cost less 20%	$32.43	Sch. 4 (w)
4	Per Foot Equivalent	N/A	$0.24	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	$75.00	$90.00	Sch. 5 (w)
6	Per Connection - 1"	$100.00	$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	$175.00	$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
10	Per Connection - 5/8 " x 3/4"	$150.00	$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	**(5) Inspection Fee:**	N/A	N/A	
16	**Total Minimum Charges - (5/8" meter)**	$225.00	$611.98	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

Company: SSU / Putnam / St. John's Highlands
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

FPSC
Schedule No. 2 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	$48,492	$6,961	$7,652	$3,253	$66,358	Sch. 6 (w) p 1
2	Land	$215				$215	Sch. 6 (w) p 1
3	Depreciable Assets	$48,277	$6,961	$7,652	$3,253	$66,142	
4	Accumulated Depreciation to Date	$14,632	$2,393	$3,333	$899	$21,459	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	$14,832	$7,672	$3,333	$899	$26,737	
6	Net Plant at Design Capacity	$33,660	($711)	$4,318	$2,353	$39,621	
7	Transmission & Distribution / Collection Lines		$6,961			$6,961	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			10.49%	
9	CIAC to Date	$108	$7,771	$1,723	$231	$9,833	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	$2	$3,594	$580	$5	$4,181	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	$2	$9,487	$580	$5	$10,074	
12	Future Customers (ERC) to be Connected	0	33	0	0	4	Sch. 11 (w)
13	Composite Depreciation Rate	3.81%	2.33%			3.62%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	$75.00	$150.00	$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	1.54%	
16	Requested Service Availability Charge Per ERC	$346.55	$32.43	$90.00	$143.00	$611.98	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.31%	149.20%	N/A	N/A	5.24%	
18	Minimum Service Availability Charge Per ERC					$1,181.20	
19	Level of CIAC at Design Capacity					10.49%	
20	Maximum Service Availability Charge Per ERC					$7,910.61	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	87	118	84	84	91	Sch. 11 (w)
23	Current No. of Customers	87	65	84	84	84	Sch. 11 (w)
24	Annual Growth	1	1	N/A	N/A	1	Sch. 11 (w)
25	Calculation of Z	0	12	N/A	N/A	0	
26	Number of Years to Design Capacity	0.00	32.58	N/A	N/A	4.09	Sch. 11 (w)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER
- Based on Used & Useful Historical Plant -

Company: SSU / Putnam / St. John's Highlands
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (a) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 3 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees		(2) Amount	(4) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Plant (Excluding General Plant)		$48,492	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant		($14,832)	Sch. 7 (w)
3	Net Plant In Service		$33,660	
4	Used & Useful %		100.00%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$33,660	
6	1996 ERCs		84	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs		3	Sch. 12 (w)
8	Total ERCs		87	
9	Net Plant Per ERC		$385	
10	Less: Utility Investment	10.00%	($39)	
11	Proposed Plant Capacity Fee Per ERC		$347	
12	Proposed Plant Capacity Fee Per Gallon (83 Gallons Per ERC)		$4.18	
	Calculation of Gallons Per ERC			
13	Total Consumption in Gallons		2,561,484	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's		84	Sch. 10 (w)
15	Consumption Per ERC		30,343	
16	Divide by 365 Days		365	
17	Gallons Per Day Per ERC		83	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER
- Based on Used and Useful Historical Plant -

Company: SSU / Putnam / St. John's Highlands
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (a) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 4 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges		(2) Amount	(3) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Mains		$6,961	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains		($2,393)	Sch. 7 (w)
3	Net Plant In Service - Mains		$4,567	
4	Used & Useful %		82.1%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$3,751	
6	1996 ERCs		84	Sch. 10 (w)
7	Net Plant Per ERC - Mains		$44	
8	Less: Utility Investment	27.00%	($12)	
9	Proposed Main Extension Fee Per ERC		$32	
10	Proposed Main Extension Fee Per Foot (137 feet per lot)		$0.24	
	Calculation of Feet Per Lot			
11	A. Installed Footage of Distribution Mains		11,550	Annual Report
12	B. Number of Lots		84	Sch. 11 (w)
13	C. Feet per Lot (A/B)		137	

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

Company: SSU / Putnam / St. John's Highlands
Docket No.: 950495
Test Year En Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (t) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 1 of 2
Preparer: Bliss

Line No.	Descriptions		Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	METER INSTALLATIONS:								
1	1. Direct Labor (2 Persons x 1.5 Hours)		3	$45.18	$45.18	$45.18	$45.18	$45.18	At Cost
2	2. Materials	a. Meter Box (Standard)	1	$9.59	$9.59	$9.59	$18.55	$18.55	At Cost
3		b. Meter	1	$24.91	$40.81	$68.37	$190.80	$256.52	At Cost
4		c. Couplings (Brass)	2	$3.66	$3.66	$5.09	$20.67	$24.38	At Cost
5		d. Washers	2	$0.10	$0.10	$0.13	$0.27	$0.42	At Cost
6	3. A & G Overhead Rate (16.76%) *			$6.41	$9.08	$13.94	$38.80	$50.26	At Cost
7		Total		$89.85	$108.42	$142.30	$314.07	$395.31	At Cost
8		Proposed		$90.00	$110.00	$140.00	$300.00	$385.00	At Cost
	DOUBLE SERVICE INSTALLATIONS:								
9	1. Direct Labor (2 persons x 4 hours)		6	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
10	2. Materials	a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
11		b. Corporation Stop	1	$10.60	$10.60	$16.70	$44.52	$65.72	At Cost
12		c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$18.30	$33.30	At Cost
13		d. Curb Stop / Comp. ade	2	$25.44	$25.44	$35.94	$89.76	$127.20	At Cost
14		e. U-Branch (Double Serv	1	$13.89	$13.89	$13.89	$13.89	$13.89	At Cost
15	3. A & G Overhead Rate (16.78%)			$13.05	$13.05	$16.39	$31.63	$43.97	At Cost
16		Total		$211.42	$211.42	$234.66	$340.86	$426.82	At Cost
17		Proposed (Each)		$106.00	$106.00	$117.00	$170.00	$213.00	At Cost
	SINGLE SERVICE INSTALLATION:								
18	1. Direct Labor (2 persons x 4 hours)		8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
19	2. Materials	a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
20		b. Corporation Stop	1	$10.60	$10.60	$16.70	$44.52	$65.72	At Cost
21		c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$18.30	$33.30	At Cost
22		d. Curb Stop / Comp. ade	1	$12.72	$12.72	$12.72	$12.72	$12.72	At Cost
23	3. A & G Overhead Rate (16.78%)			$8.59	$8.59	$10.17	$16.39	$22.46	At Cost
24		Total		$180.35	$180.35	$191.33	$234.67	$276.94	At Cost
25		Proposed (Each)		$180.00	$180.00	$191.00	$235.00	$277.00	At Cost
26		Avg. for Single &		$143.00	$143.00	$154.00	$202.50	$245.00	

A &G Overhead is only applied to the purchase of materials.
Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 650

CALCULATIONS OF WATER SERVICE @ METER INSTALLATION FEES - WATER

Company: SSU / Putnam / St. John's Highlands
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (l) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 2 of 2
Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	UNIT PRICES:							
1	Direct Labor	Hour	15.06					
	Material for Meters							
2	1. Meter	Each		24.91	40.81	88.37	190.60	256.52	At Cost
3	2. Meter Box (Standard)	Each		9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair		3.66	3.66	5.09	20.67	24.38	At Cost
5	4. Washers (Rubber)	Each		0.10	0.10	0.13	0.27	0.42	At Cost
	Material for New Service							
6	1. Tapping Saddle (Cost for 6")		22.26	22.26	22.26	22.26	22.26	22.26	At Cost
7	2. Corp Stop w/ Comp adaptor	Each		10.60	10.60	16.70	44.52	65.72	At Cost
8	3. Poly tubing (Hymol)	Foot		0.19	0.19	0.30	0.81	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each		12.72	12.72	17.97	44.69	63.60	At Cost
10	5. U-Branch (for Double Service)	Each		13.89	13.89	13.89	13.89	13.89	At Cost

Notes:
1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12. ($7.48 + $15.00)/2
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 6.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Putnam / St. John's Highlands
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
Schedule No. 6 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	16	16				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	58	58				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	19	19				
7	304.2 Structures & Improvements	3,676	3,676				
8	305.2 Collecting & Impounding reservoirs	669	669				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	3,556	3,556				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	17	17				
13	310.2 Power Generation Equipment	7	7				
14	311.2 Pumping Equipment	12,360	12,360				
15	339.2 Other Plant & Miscellaneous	1	1				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	8	8				
18	304.3 Structures & Improvements	6,424	6,424				
19	320.3 Water Treatment Equipment	10,855	10,855				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	196	196				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	1	1				
25	330.4 Distribution Reservoirs	10,530	10,530				
26	331.4 Transmission & Distribution	6,906		6,906			
27	333.4 Services	3,253				3,253	
28	334.4 Meters & Meter Installation	7,652			7,652		
29	335.4 Hydrants	55		55			
30	339.4 Other Plant & Miscellaneous	96	96				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	234					
33	304.5 Structures & Improvements	2,388					
34	340.5 Office Furniture & Equipment	1,476					
35	340.51 Computer Equipment	3,928					
36	341.5 Transportation Equipment	2,266					
37	342.5 Stores Equipment	21					
38	343.5 Tools, Shop & Garage Equipment	623					
39	344.5 Laboratory Equipment	748					
40	345.5 Power Operated Equipment	942					
41	346.5 Communication Equipment	427					
42	347.5 Miscellaneous Equipment	192					
43	348.5 Other Tangible Plant	362					
44	Subtotal	80,164	48,492	6,961	7,652	3,253	
45	Future Costs / CWIP	0	0	0	0	0	
46	Total	80,164	48,492	6,961	7,652	3,253	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Putnam / St. John's Highlands
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

FPSC
Schedule No. 6 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	SOURCE OF SUPPLY & PUMPING						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	TRANSMISSION & DISTRIBUTION						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	1,245		1,245			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	GENERAL PLANT						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	1,245	0	1,245	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	1,245	0	1,245	0	0	
47	Total Net Plant	80,164	48,492	6,961	7,652	3,253	
48	Used & Useful Percentage	98%	100%	82%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Company: SSU / Putnam / St. John's Highlands
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
Schedule No. 7 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	3	3				Book 1, A-9
4	339.1 Other Plant & Miscellaneous	18	18				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	118	118				
8	305.2 Collecting & Impounding reservoirs	133	133				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	1,992	1,992				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	3	3				
13	310.2 Power Generation Equipment	3	3				
14	311.2 Pumping Equipment	5,700	5,700				
15	339.2 Other Plant & Miscellaneous	-1	-1				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	1,999	1,999				
19	320.3 Water Treatment Equipment	2,191	2,191				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	4	4				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	2,635	2,635				
26	331.4 Transmission & Distribution	2,386		2,386			
27	333.4 Services	899				899	
28	334.4 Meters & Meter Installation	3,333			3,333		
29	335.4 Hydrants	8		8			
30	339.4 Other Plant & Miscellaneous	36	36				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	563					
34	340.5 Office Furniture & Equipment	729					
35	340.51 Computer Equipment	1,924					
36	341.5 Transportation Equipment	1,818					
37	342.5 Stores Equipment	8					
38	343.5 Tools, Shop & Garage Equipment	442					
39	344.5 Laboratory Equipment	133					
40	345.5 Power Operated Equipment	795					
41	346.5 Communication Equipment	221					
42	347.5 Miscellaneous Equipment	55					
43	348.5 Other Tangible Plant	256					
44	Total	26,402	14,832	2,393	3,333	899	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Putnam / St. John's Highlands
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

FPSC
Schedule No. 8 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	2	2				
5	SOURCE OF SUPPLY & PUMPING						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	111	111				
8	305.2 Collecting & Impounding reservoirs	13	13				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	118	118				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	618	618				
15	339.2 Other Plant & Miscellaneous	0	0				
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	195	195				
19	320.3 Water Treatment Equipment	494	494				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	8	8				
22	TRANSMISSION & DISTRIBUTION						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	284	284				
26	331.4 Transmission & Distribution	181		181			
27	333.4 Services	81				81	
28	334.4 Meters & Meter Installation	383			383		
29	335.4 Hydrants	1		1			
30	339.4 Other Plant & Miscellaneous	4	4				
31	GENERAL PLANT						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	60					
34	340.5 Office Furniture & Equipment	98					
35	340.51 Computer Equipment	655					
36	341.5 Transportation Equipment	378					
37	342.5 Stores Equipment	1					
38	343.5 Tools, Shop & Garage Equipment	51					
39	344.5 Laboratory Equipment	50					
40	345.5 Power Operated Equipment	76					
41	346.5 Communication Equipment	43					
42	347.5 Miscellaneous Equipment	13					
43	348.5 Other Tangible Plant	36					
44	Total Depreciation Expense	3,936	1,847	182	383	81	
45	1996 Average Depreciable Plant less Land	79,903	48,465	6,981	7,652	3,253	
46	Composite Depreciation Rate	4.93%	3.81%	2.33%	5.01%	2.49%	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Putnam / St. John's Highlands
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

FPSC
Schedule No. B (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	44		44			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	44	0	44	0	0	
46	CIAC Amortization Expense	278	4	182	86	6	
47	Non Used & Useful Percentage	2%	0%	18%	0%	0%	
48	Non Used & Useful Amortization Expense	4	0	33	0	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER

Company: SSU / Putnam / St. John's Highlands
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC
Schedule No. 9 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average CIAC	(3) 1996 CIAC Acc. Amort.	(4) Supporting Schedules
1	Plant Capacity Fees	108	2	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	7,248	3,522	
3	Meter Installation Fees	1,723	580	
4	Contributed Lines	523	72	
5	Cont. Prpty Other than Lines	0	0	
6	Service Installation Fees	231	5	
7	TOTAL WATER CIAC	9,833	4,161	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

Company: SSU / Putnam / St. John's Highlands
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
Schedule No. 10 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Meter Size	(2) 1996 Average No. of Customers	(3) Demand Factor	(4) Meter Equivalents (ERC)	(5) Supporting Schedules
	Residential:				
1	5/8" x 3/4"	84	1.0	84	*MFR Vol. 5, 1996* Sch. E-13
2	3/4"	0	1.5	0	
3	1"	0	2.5	0	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	6"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	84		84	
	General/Multi-Family/ & Wholesale:				
12	5/8" x 3/4"	0	1.0	0	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	0	5.0	0	
16	2"	0	8.0	0	
17	3"	0	18.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	0		0	
23	**Total Number of ERCs**	84		84	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER

Company: SSU / Putnam / St. John's Highlands
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC
Schedule No. 11 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
	Water Treatment Plant:		
1	1996 ERCs	84	Sch. 10 (w)
2	Margin Reserve Factor	1.036	Note: (a)
3	Current ERCs Plus Margin Reserve	87	
4	Used & Useful Percentage	100.00%	Sch. 6 (w), p 2
5	Plant Capacity in ERCs	87	
6	Future ERCs	0	
7	Projected Average Annual Growth in ERCs	1	Sch. 12 (w)
8	Number of Years to Design Capacity	0.00	
	Distribution Mains:		
9	1996 ERCs	84	Sch. 10 (w)
10	Margin Reserve Factor	1.012	Note: (a)
11	Current ERC's with Margin Reserve	85	
12	Permitted No. of Lots/ERC's @ 12/31/96	116	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	118	
15	Future ERCs	33	
16	Projected Average Annual Growth in ERCs	1	Sch. 12 (w)
17	Number of Years to Design Capacity	32.58	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

Company: SSU / Putnam / St. John's Highlands
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (r) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC
Schedule No. 12 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) YEAR	(2) # New ERC's	(3) Total ERC's	(4) Supporting Schedules
1	1996		84	Vol 8, Book 1
2	1997	1	85	Sch F-8
3	1998	1	86	
4	1999	1	87	
5	2000	1	88	
6	2001	1	89	
7	2002	1	90	
8	2003	1	91	
9	2004	1	92	
10	2005	1	93	
11	2006	1	94	
12	2007	1	95	
13	2008	1	96	
14	2009	1	97	
15	2010	1	98	
16	2011	1	99	
17	2012	1	100	
18	2013	1	101	
19	2014	1	102	
20	2015	1	103	
21	2016	1	104	
22	2017	1	105	
23	2018	1	106	
24	2019	1	107	
25	2020	1	108	
26	2021	1	109	
27	2022	1	110	
28	2023	1	111	
29	2024	1	112	
30	2025	1	113	
31	2026	1	114	
32	2027	1	115	
33	2028	1	116	
34	2029	1	117	
35	2030	1	118	

SCHEDULE OF DEVELOPER AGREEMENTS

Company: SSU / Putnam / St. John's Highlands
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (j) Provide a list of outstanding developer agreements.

FPSC
Schedule No. 13 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: SSU / Putnam / St. John's Highlands
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC
Schedule No. 14 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	None - The company can not predict when property would be contributed under the
2	developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
3	

COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION OF TREATMENT FACILITIES

Company: SSU / Putnam / St. John's Highlands
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (n) Copies of approvals or permits for construction and operation of treatment facilities

FPSC
Schedule No. 15 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Copies of approvals and permits for construction and
2	operation of treatment facilities were provided in
3	the Additional Engineering Information.

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: SSU / Putnam / St. John's Highlands Docket No.: 950495 Test Year Ended: 12/31/96 Historical [ ] Projected [X]	Explanation: Rule 25-30.565 (4) (o) A detailed statement by a registered professional engineer showing the cost, by Uniform System of Accounting account numbers, and capacity of proposed plant expansion	FPSC Schedule No. 16 (w) Page 1 of 1 Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant
2	expansions.

SCHEDULE OF MANDATED PLANT UPGRADES

Company: SSU / Putnam / St. John's Highlands Docket No.: 950495 Test Year Ended: 12/31/96 Historical [ ] Projected [X]	Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.	FPSC Schedule No. 17 (w) Page 1 of 1 Preparer: Bliss

Line No.	(1) Description
1	SSU does not foresee the imposition of mandated upgrades resulting from
2	the developer agreement identified in Volume VIII, Book 1

STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN EXTENSION POLICY

Company: SSU / Putnam / St. John's Highlands
Docket No.: 950495
Test Yeer Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (u) A statement of the existing and proposed on-site and off-site main installation charges or policy

FPSC
Schedule No. 18 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

Company: SSU / Putnam / St. John's Highlands
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 19
Page 1 of 1
Preparer: C. Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains
1	Please refer to D-Schedules in the minimum filing requirements.
2	Future expansions will be financed through a combination of
3	debt and equity, as appropiate.
4	

SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER
FPSC CONVENTIONAL TREATMENT

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

FPSC
Schedule No. 1 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A	$849.61	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	$2.04	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - All Customers	Actual Cost less 20%	$74.45	Sch. 4 (w)
4	Per Foot Equivalent	N/A	$0.20	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	$75.00	$90.00	Sch. 5 (w)
6	Per Connection - 1"	$100.00	$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	$175.00	$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
10	Per Connection - 5/8 " x 3/4"	$150.00	$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	**(5) Inspection Fee:**	N/A	N/A	
16	**Total Minimum Charges - (5/8" meter)**	$225.00	$1,157.06	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

FPSC
Schedule No. 2 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	$14,489	$1,966	$1,594	$386	$18,434	Sch. 6 (w) p 1
2	Land	$19				$19	Sch. 6 (w) p 1
3	Depreciable Assets	$14,470	$1,968	$1,594	$386	$18,418	
4	Accumulated Depreciation to Date	$6,480	$475	$952	$119	$8,026	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	$6,480	$1,966	$952	$119	$9,517	
6	Net Plant at Design Capacity	$8,008	$0	$643	$287	$8,918	
7	Transmission & Distribution / Collection Lines		$1,966			$1,966	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			10.66%	
9	CIAC to Date	$0	$1,525	$450	$0	$1,975	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	$0	$563	$131	$0	$694	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	$0	$2,243	$131	$0	$2,374	
12	Future Customers (ERC) to be Connected	0	14	0	0	2	Sch. 11 (w)
13	Composite Depreciation Rate	3.93%	2.34%			3.74%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	$75.00	$150.00	$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	-0.66%	
16	Requested Service Availability Charge Per ERC	$849.61	$74.45	$90.00	$143.00	$1,157.06	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.00%	100.00%	N/A	N/A	15.12%	
18	Minimum Service Availability Charge Per ERC					$694.05	
19	Level of CIAC at Design Capacity					10.66%	
20	Maximum Service Availability Charge Per ERC					$4,694.47	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	8	22	8	8	10	Sch. 11 (w)
23	Current No. of Customers	8	8	8	8	8	Sch. 11 (w)
24	Annual Growth	0	0	N/A	N/A	0	Sch. 11 (w)
25	Calculation of Z	0	8	N/A	N/A	0	
26	Number of Years to Design Capacity	0.00	47.07	N/A	N/A	5.62	Sch. 11 (w)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER
- Based on Used & Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (a) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 3 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees		(2) Amount	(4) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Plant (Excluding General Plant)		$14,489	Sch. B (w) p 1
2	Less: Accumulated Depreciation - Plant		($6,480)	Sch. 7 (w)
3	Net Plant In Service		$8,008	
4	Used & Useful %		100.00%	Sch. B (w) p 2
5	Net Plant - Used & Useful		$8,008	
6	1996 ERCs		6	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs		1	Sch. 12 (w)
8	Total ERCs		8	
9	Net Plant Per ERC		$944	
10	Less: Utility Investment	10.00%	($94)	
11	Proposed Plant Capacity Fee Per ERC		$850	
12	Proposed Plant Capacity Fee Per Gallon (417 Gallons Per ERC)		$2.04	
	Calculation of Gallons Per ERC			
13	Total Consumption in Gallons		1,154,592	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's		8	Sch. 10 (w)
15	Consumption Per ERC		152,254	
16	Divide by 365 Days		365	
17	Gallons Per Day Per ERC		417	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER
- Based on Used and Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (a) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 4 (w)
Page 1 of 1
Preparer: Biss

Line No.	(1) Calculation of Proposed Main Extension Charges		(2) Amount	(3) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Mains		$1,966	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains		($475)	Sch. 7 (w)
3	Net Plant in Service - Mains		$1,491	
4	Used & Useful %		51.9%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$773	
6	1996 ERCs		8	Sch. 10 (w)
7	Net Plant Per ERC - Mains		$102	
8	Less: Utility Investment	27.00%	($28)	
9	Proposed Main Extension Fee Per ERC		$74	
10	Proposed Main Extension Fee Per Foot (378 feet per lot)		$0.20	
	Calculation of Feet Per Lot			
11	A. Installed Footage of Distribution Mains		2,850	Annual Report
12	B. Number of Lots		8	Sch. 11 (w)
13	C. Feet per Lot (A/B)		376	

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

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

Explanation: Rule 25-30.565 (4) (t) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 1 of 2
Preparer: Bliss

Line No.	Descriptions		Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	METER INSTALLATIONS:								
1	1. Direct Labor (2 Persons x 1.5 Hours)		3	$45.18	$45.18	$45.18	$45.18	$45.18	At Cost
2	2. Materials	a. Meter Box (Standard)	1	$9.59	$9.59	$9.59	$18.55	$18.55	At Cost
3		b. Meter	1	$24.91	$40.81	$68.37	$180.80	$256.52	At Cost
4		c. Couplings (Brass)	2	$3.66	$3.66	$5.09	$20.67	$24.38	At Cost
5		d. Washers	2	$0.10	$0.10	$0.13	$0.27	$0.42	At Cost
6	3. A & G Overhead Rate (16.76%) *			$6.41	$9.08	$13.94	$38.60	$50.26	At Cost
7		Total		$89.85	$108.42	$142.30	$314.07	$395.31	At Cost
8		Proposed		$90.00	$110.00	$140.00	$300.00	$385.00	At Cost
	DOUBLE SERVICE INSTALLATIONS:								
9	1. Direct Labor (2 persons x 4 hours)		8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
10	2. Materials	a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
11		b. Corporation Stop	1	$10.60	$10.60	$16.70	$44.52	$65.72	At Cost
12		c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$18.30	$33.30	At Cost
13		d. Curb Stop / Comp. ada	2	$25.44	$25.44	$35.94	$89.78	$127.20	At Cost
14		e. U-Branch (Double Serv	1	$13.89	$13.89	$13.89	$13.89	$13.89	At Cost
15	3. A & G Overhead Rate (16.76%)			$13.05	$13.05	$16.39	$31.63	$43.97	At Cost
16		Total		$211.42	$211.42	$234.66	$340.86	$426.82	At Cost
17		Proposed (Each)		$106.00	$106.00	$117.00	$170.00	$213.00	At Cost
	SINGLE SERVICE INSTALLATION:								
18	1. Direct Labor (2 persons x 4 hours)		8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
19	2. Materials	a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
20		b. Corporation Stop	1	$10.60	$10.60	$16.70	$44.52	$65.72	At Cost
21		c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$18.30	$33.30	At Cost
22		d. Curb Stop / Comp. ada	1	$12.72	$12.72	$12.72	$12.72	$12.72	At Cost
23	3. A & G Overhead Rate (16.76%)			$8.59	$8.59	$10.17	$16.39	$22.46	At Cost
24		Total		$180.35	$180.35	$191.33	$234.67	$276.94	At Cost
25		Proposed (Each)		$180.00	$180.00	$191.00	$235.00	$277.00	At Cost
26		Avg. for Single &		$143.00	$143.00	$154.00	$202.50	$245.00	

A &G Overhead is only applied to the purchase of materials.
Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 650

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

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

Explanation: Rule 25-30.565 (4) (t) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 2 of 2
Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	UNIT PRICES:							
1	Direct Labor	Hour	15.06					
	Material for Meters							
2	1. Meter	Each		24.91	40.81	68.37	190.80	256.52	At Cost
3	2. Meter Box (Standard)	Each		9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair		3.66	3.66	5.09	20.67	24.38	At Cost
5	4. Washers (Rubber)	Each		0.10	0.10	0.13	0.27	0.42	At Cost
	Material for New Service							
6	1. Tapping Saddle (Cost for 6")		22.26	22.26	22.26	22.26	22.26	22.26	At Cost
7	2. Corp Stop w/ Comp adaptor	Each		10.60	10.60	16.70	44.52	65.72	At Cost
8	3. Poly tubing (Hymol)	Foot		0.19	0.19	0.30	0.81	1.11	At Cost
9	4. Curb Stop w/ Comp edeptor	Each		12.72	12.72	17.97	44.89	63.60	At Cost
10	5. U-Branch (for Double Service)	Each		13.89	13.89	13.89	13.89	13.89	At Cost

Notes:
1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12. ($7.46 + $15.00)/2
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 6.00%

SCHEOULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
Schedule No. 6 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	965	965				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	2,078	2,078				
5	SOURCE OF SUPPLY & PUMPING						
6	303.2 Land & Land Rights	2	2				
7	304.2 Structures & Improvements	289	289				
8	305.2 Collecting & Impounding reservoirs	3,310	3,310				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	26	26				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	1	1				
13	310.2 Power Generation Equipment	1	1				
14	311.2 Pumping Equipment	7,025	7,025				
15	339.2 Other Plant & Miscellaneous	1	1				
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	65	65				
19	320.3 Water Treatment Equipment	893	893				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	17	17				
22	TRANSMISSION & DISTRIBUTION						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	6	6				
26	331.4 Transmission & Distribution	1,961		1,961			
27	333.4 Services	386				386	
28	334.4 Meters & Meter Installation	1,594			1,594		
29	335.4 Hydrants	4		4			
30	339.4 Other Plant & Miscellaneous	10	10				
31	GENERAL PLANT						
32	303.5 Land & Land Rights	20					
33	304.5 Structures & Improvements	204					
34	340.5 Office Furniture & Equipment	126					
35	340.51 Computer Equipment	335					
36	341.5 Transportation Equipment	193					
37	342.5 Stores Equipment	2					
38	343.5 Tools, Shop & Garage Equipment	70					
39	344.5 Laboratory Equipment	84					
40	345.5 Power Operated Equipment	80					
41	346.5 Communication Equipment	36					
42	347.5 Miscellaneous Equipment	18					
43	348.5 Other Tangible Plant	31					
44	Subtotal	19,613	14,489	1,966	1,594	386	
45	Future Costs / CWIP	0	0	0	0	0	
46	Total	19,613	14,489	1,966	1,594	386	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 6 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	946		946			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	946	0	946	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	946	0	946	0	0	
47	Total Net Plant	19,613	14,489	1,966	1,594	386	
48	Used & Useful Percentage	95%	100%	52%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
Schedule No. 7 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	286	286				Book 1, A-9
4	339.1 Other Plant & Miscellaneous	915	915				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	106	106				
8	305.2 Collecting & Impounding reservoirs	802	802				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	13	13				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	3,978	3,978				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	27	27				
19	320.3 Water Treatment Equipment	351	351				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	1	1				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	475		475			
27	333.4 Services	119				119	
28	334.4 Meters & Meter Installation	952			952		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	2	2				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	48					
34	340.5 Office Furniture & Equipment	62					
35	340.51 Computer Equipment	164					
36	341.5 Transportation Equipment	155					
37	342.5 Stores Equipment	1					
38	343.5 Tools, Shop & Garage Equipment	38					
39	344.5 Laboratory Equipment	11					
40	345.5 Power Operated Equipment	68					
41	348.5 Communication Equipment	19					
42	347.5 Miscellaneous Equipment	5					
43	348.5 Other Tangible Plant	22					
44	Total	6,818	6,480	475	952	119	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 8 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	24	24				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	83	83				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	9	9				
8	305.2 Collecting & Impounding reservoirs	66	66				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	1	1				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	351	351				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	2	2				
19	320.3 Water Treatment Equipment	32	32				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	1	1				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	46		46			
27	333.4 Services	10				10	
28	334.4 Meters & Meter Installation	80			80		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	5					
34	340.5 Office Furniture & Equipment	6					
35	340.51 Computer Equipment	56					
36	341.5 Transportation Equipment	32					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	4					
39	344.5 Laboratory Equipment	4					
40	345.5 Power Operated Equipment	7					
41	346.5 Communication Equipment	4					
42	347.5 Miscellaneous Equipment	1					
43	348.5 Other Tangible Plant	3					
44	Total Depreciation Expense	629	569	46	80	10	
45	1996 Average Depreciable Plant less Land	19,591	14,487	1,966	1,594	386	
46	Composite Depreciation Rate	4.23%	3.93%	2.34%	5.02%	2.59%	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 8 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Gallaries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	29		29			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	29	0	29	0	0	
46	CIAC Amortization Expense	59	0	36	23	0	
47	Non Used & Useful Percentage	5%	0%	48%	0%	0%	
48	Non Used & Useful Amortization Expense	3	0	17	0	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC
Schedule No. 9 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average CIAC	(3) 1996 CIAC Acc. Amort.	(4) Supporting Schedules
1	Plant Capacity Fees	0	0	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	1,525	563	
3	Meter Installation Fees	450	131	
4	Contributed Lines	0	0	
5	Cont. Prpty Other than Lines	0	0	
6	Service Installation Fees	0	0	
7	TOTAL WATER CIAC	1,975	694	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(6). Describe method by which an ERC is defined.

FPSC
Schedule No. 10 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Meter Size	(2) 1996 Average No. of Customers	(3) Demand Factor	(4) Meter Equivalents (ERC)	(5) Supporting Schedules
	Residential:				
1	5/8" x 3/4"	8	1.0	8	MFR Vol. 5, 1996
2	3/4"	0	1.5	0	Sch. E-13
3	1"	0	2.5	0	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	8		8	
	General/Multi-Family/ & Wholesale:				
12	5/8" x 3/4"	0	1.0	0	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	0	5.0	0	
16	2"	0	8.0	0	
17	3"	0	16.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	0		0	
23	**Total Number of ERCs**	8		8	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER

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

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC
Schedule No. 11 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
	Water Treatment Plant:		
1	1996 ERCs	8	Sch. 10 (w)
2	Margin Reserve Factor	1.117	Note: (a)
3	Current ERCs Plus Margin Reserve	8	
4	Used & Useful Percentage	100.00%	Sch. 6 (w), p 2
5	Plant Capacity in ERCs	8	
6	Future ERCs	0	
7	Projected Average Annual Growth in ERCs	0	Sch. 12 (w)
8	Number of Years to Design Capacity	0.00	
	Distribution Mains:		
9	1996 ERCs	8	Sch. 10 (w)
10	Margin Reserve Factor	1.039	Note: (a)
11	Current ERC's with Margin Reserve	8	
12	Permitted No. of Lots/ERC's @ 12/31/96	22	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	22	
15	Future ERCs	14	
16	Projected Average Annual Growth in ERCs	0	Sch. 12 (w)
17	Number of Years to Design Capacity	47.07	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

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

Explanation: Rule 25-30.565 (4) (r) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC
Schedule No. 12 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) YEAR	(2) # New ERC's	(3) Total ERC's	(4) Supporting Schedules
1	1996		8	Vol 6, Book 1
2	1997	0	8	Sch F-8
3	1998	0	8	
4	1999	0	8	
5	2000	0	9	
6	2001	0	9	
7	2002	0	9	
8	2003	0	10	
9	2004	0	10	
10	2005	0	10	
11	2006	0	11	
12	2007	0	11	
13	2008	0	11	
14	2009	0	11	
15	2010	0	12	
16	2011	0	12	
17	2012	0	12	
18	2013	0	13	
19	2014	0	13	
20	2015	0	13	
21	2016	0	14	
22	2017	0	14	
23	2018	0	14	
24	2019	0	14	
25	2020	0	15	
26	2021	0	15	
27	2022	0	15	
28	2023	0	16	
29	2024	0	16	
30	2025	0	16	
31	2026	0	17	
32	2027	0	17	
33	2028	0	17	
34	2029	0	17	
35	2030	0	18	
36	2031	0	18	
37	2032	0	18	
38	2033	0	19	
39	2034	0	19	
40	2035	0	19	
41	2036	0	20	

SCHEDULE OF DEVELOPER AGREEMENTS

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

Explanation: Rule 25-30.565 (4) (j) Provide a list of outstanding developer agreements.

FPSC
Schedule No. 13 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

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

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC
Schedule No. 14 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	None - The company can not predict when property would be contributed under the
2	developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
3	

COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION OF TREATMENT FACILITIES

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

Explanation: Rule 25-30.565 (4) (n) Copies of approvals or permits for construction and operation of treatment facilities

FPSC
Schedule No. 15 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Copies of approvals and permits for construction and
2	operation of treatment facilities were provided in
3	the Additional Engineering Information.

SCHEDULE OF PROPOSED PLANT EXPANSION

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

Explanation: Rule 25-30.565 (4) (o) A detailed statement by a registered professional engineer showing the cost, by Uniform System of Accounting account numbers, and capacity of proposed plant expansion

FPSC
Schedule No. 16 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant
2	expansions.

SCHEDULE OF MANDATED PLANT UPGRADES

Company: SSU / Lake / Stone Mountain Docket No.: 950495 Test Year Ended: 12/31/96 Historical [ ] Projected [X]	Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.	FPSC Schedule No. 17 (w) Page 1 of 1 Preparer: Bliss

Line No.	(1) Description
1	SSU does not foresee the imposition of mandated upgrades resulting from
2	the developer agreement identified in Volume VIII, Book 1

STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN EXTENSION POLICY

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

Explanation: Rule 25-30.565 (4) (u) A statement of the existing and proposed on-site and off-site main installation charges or policy

FPSC
Schedule No. 18 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

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

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 1B
Page 1 of 1
Preparer: C. Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains
1	Please refer to D-Schedules in the minimum filing requirements.
2	Future expansions will be financed through a combination of
3	debt and equity, as appropiate.
4	

SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER
FPSC CONVENTIONAL TREATMENT

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

FPSC
Schedule No. 1 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	$931.02	$617.60	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	$6.37	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - All Customers	Actual Cost less 20%	$281.87	Sch. 4 (w)
4	Per Foot Equivalent	N/A	$4.76	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	$75.00	$90.00	Sch. 5 (w)
6	Per Connection - 1"	$100.00	$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	$175.00	$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
10	Per Connection - 5/8 " x 3/4"	$150.00	$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	**(5) Inspection Fee:**	N/A	N/A	
16	**Total Minimum Charges - (5/8" meter)**	$1,156.02	$1,132.47	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

FPSC
Schedule No. 2 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	$937,467	$398,928	$43,591	$117,861	$1,497,848	Sch. 6 (w) p 1
2	Land	$17,108				$17,108	Sch. 6 (w) p 1
3	Depreciable Assets	$920,359	$398,928	$43,591	$117,861	$1,480,739	
4	Accumulated Depreciation to Date	$376,580	$142,773	$14,628	$29,337	$563,318	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	$861,047	$142,773	$14,628	$29,337	$1,047,785	
6	Net Plant at Design Capacity	$76,420	$256,155	$28,963	$88,523	$450,061	
7	Transmission & Distribution / Collection Lines		$398,928			$398,928	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			28.63%	
9	CIAC to Date	$122,870	$568,177	$33,330	$12,104	$736,481	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	$22,426	$227,661	$6,950	$1,149	$258,188	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	$87,105	$227,661	$6,950	$1,149	$322,865	
12	Future Customers (ERC) to be Connected	149	0	0	0	105	Sch. 11 (w)
13	Composite Depreciation Rate	4.07%	2.32%			3.55%	Sch. 6 (w) p 1
14	Existing Service Availability Charge Per ERC	$931.02	N/A	$75.00	$150.00	$1,156.02	Sch. 1 (w)
15	Level of CIAC at Design Capacity	180.31%	N/A	N/A	N/A	116.78%	
16	Requested Service Availability Charge Per ERC	$617.60	$261.87	$90.00	$143.00	$1,132.47	Sch. 1 (w)
17	Level of CIAC at Design Capacity	135.36%	132.93%	N/A	N/A	116.22%	
18	Minimum Service Availability Charge Per ERC					($2,609.01)	
19	Level of CIAC at Design Capacity					28.63%	
20	Maximum Service Availability Charge Per ERC					($727.43)	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	845	661	662	662	790	Sch. 11 (w)
23	Current No. of Customers	666	673	662	662	662	Sch. 11 (w)
24	Annual Growth	12	12	N/A	N/A	12	Sch. 11 (w)
25	Calculation of Z	39	0	N/A	N/A	0	
26	Number of Years to Design Capacity	12.93	0.00	N/A	N/A	9.07	Sch. 11 (w)

CALCULATIONS OF PROPOSEO PLANT CAPACITY CHARGES - WATER
- Based on Used & Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (a) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 3 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees		(2) Amount	(4) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Plant (Excluding General Plant)		$937,467	Sch. 6 (w) p 1
2	Less: *Accumulated Depreciation - Plant*		($376,580)	Sch. 7 (w)
3	Net Plant In Service		$560,887	
4	Used & Useful %		82.35%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$461,901	
6	1996 ERCs		662	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs		12	Sch. 12 (w)
6	Total ERCs		673	
9	Net Plant Per ERC		$686	
10	Less: Utility Investment	10.00%	($69)	
11	Proposed Plant Capacity Fee Per ERC		$616	
12	Proposed Plant Capacity Fee Per Gallon (97 Gallons Per ERC)		$6.37	
	Calculation of Gallons Per ERC			
13	Total Consumption in Gallons		23,456,383	*MFR Vol. 5, 1996* Sch. E-13
14	Number of ERC's		662	Sch. 10 (w)
15	Consumption Per ERC		35,455	
16	Divide by 365 Days		365	
17	Gallons Per Day Per ERC		97	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER
- Based on Used and Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (s) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 4 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges		(2) Amount	(3) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Mains		$398,928	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains		($142,773)	Sch. 7 (w)
3	Net Plant In Service - Mains		$256,155	
4	Used & Useful %		99.7%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$255,454	
6	1996 ERCs		662	Sch. 10 (w)
7	Net Plant Per ERC - Mains		$386	
8	Less: Utility Investment	27.00%	($104)	
9	Proposed Main Extension Fee Per ERC		$282	
10	Proposed Main Extension Fee Per Foot (59 feet per lot)		$4.78	
	Calculation of Feet Per Lot			
11	A. Installed Footage of Distribution Mains		39,242	Annual Report
12	B. Number of Lots		662	Sch. 11 (w)
13	C. Feet per Lot (A/B)		59	

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

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

Explanation: Rule 25-30.565 (4) (t) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 1 of 2
Preparer: Bliss

Line No.	Descriptions		Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	METER INSTALLATIONS:								
1	1. Direct Labor (2 Persons x 1.5 Hours)		3	$45.18	$45.16	$45.18	$45.16	$45.18	At Cost
2	2. Materials	a. Meter Box (Standard)	1	$9.59	$9.59	$9.59	$18.55	$18.55	At Cost
3		b. Meter	1	$24.91	$40.81	$68.37	$190.80	$256.52	At Cost
4		c. Couplings (Brass)	2	$3.66	$3.66	$5.09	$20.67	$24.38	At Cost
5		d. Washers	2	$0.10	$0.10	$0.13	$0.27	$0.42	At Cost
6	3. A & G Overhead Rate (16.76%) *			$8.41	$9.08	$13.94	$38.60	$50.26	At Cost
7		Total		$89.85	$108.42	$142.30	$314.07	$395.31	At Cost
8		Proposed		$90.00	$110.00	$140.00	$300.00	$385.00	At Cost
	DOUBLE SERVICE INSTALLATIONS:								
9	1. Direct Labor (2 persons x 4 hours)		8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
10	2. Materials	a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
11		b. Corporation Stop	1	$10.60	$10.60	$16.70	$44.52	$65.72	At Cost
12		c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$16.30	$33.30	At Cost
13		d. Curb Stop / Comp. ada	2	$25.44	$25.44	$35.94	$89.78	$127.20	At Cost
14		e. U-Branch (Double Serv	1	$13.89	$13.89	$13.89	$13.89	$13.89	At Cost
15	3. A & G Overhead Rate (16.76%)			$13.05	$13.05	$16.39	$31.63	$43.97	At Cost
16		Total		$211.42	$211.42	$234.66	$340.66	$426.82	At Cost
17		Proposed (Each)		$106.00	$106.00	$117.00	$170.00	$213.00	At Cost
	SINGLE SERVICE INSTALLATION:								
18	1. Direct Labor (2 persons x 4 hours)		8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
19	2. Materials	a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
20		b. Corporation Stop	1	$10.60	$10.60	$16.70	$44.52	$65.72	At Cost
21		c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$16.30	$33.30	At Cost
22		d. Curb Stop / Comp. ada	1	$12.72	$12.72	$12.72	$12.72	$12.72	At Cost
23	3. A & G Overhead Rate (16.76%)			$8.59	$8.59	$10.17	$16.39	$22.46	At Cost
24		Total		$160.35	$180.35	$191.33	$234.67	$276.94	At Cost
25		Proposed (Each)		$180.00	$180.00	$191.00	$235.00	$277.00	At Cost
26		Avg. for Single &		$143.00	$143.00	$154.00	$202.50	$245.00	

A &G Overhead is only applied to the purchase of materials.
Transportation O & M expenses for trucks & heavy equipment are booked separetaly to Account 650

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

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

Explanation: Rule 25-30.565 (4) (t) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 2 of 2
Preparer: Bilas

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	UNIT PRICES:							
1	Direct Labor	Hour	15.06					
	Material for Meters							
2	1. Meter	Each	24.91	40.81	68.37	190.80	256.52	At Cost
3	2. Meter Box (Standard)	Each	9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair	3.66	3.66	5.09	20.67	24.38	At Cost
5	4. Washers (Rubber)	Each	0.10	0.10	0.13	0.27	0.42	At Cost
	Material for New Service							
6	1. Tapping Saddle (Cost for 6")		22.26	22.26	22.26	22.26	22.26	22.26 At Cost
7	2. Corp Stop w/ Comp adaptor	Each	10.60	10.60	16.70	44.52	65.72	At Cost
8	3. Poly tubing (Hymol)	Foot	0.19	0.19	0.30	0.61	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each	12.72	12.72	17.97	44.88	63.60	At Cost
10	5. U-Branch (for Double Service)	Each	13.89	13.89	13.89	13.89	13.89	At Cost

Notes:
1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12. ($7.48 + $15.00)/2
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 6.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
Schedule No. 6 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	5,989	5,989				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	330	330				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	15,620	15,620				
7	304.2 Structures & Improvements	43,184	43,184				
8	305.2 Collecting & Impounding reservoirs	42	42				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	80,057	80,057				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	46,576	46,576				
13	310.2 Power Generation Equipment	9,401	9,401				
14	311.2 Pumping Equipment	167,398	167,398				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	1,686	1,686				
18	304.3 Structures & Improvements	14,564	14,564				
19	320.3 Water Treatment Equipment	414,537	414,537				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	1,468	1,468				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	8	8				
24	304.4 Structures & Improvements	3	3				
25	330.4 Distribution Reservoirs	129,986	129,986				
26	331.4 Transmission & Distribution	351,081		351,081			
27	333.4 Services	117,861				117,861	
28	334.4 Meters & Metar Installation	43,591			43,591		
29	335.4 Hydrants	47,847		47,847			
30	339.4 Other Plant & Miscelleneous	6,598	6,598				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	1,774					
33	304.5 Structures & Improvements	18,085					
34	340.5 Office Furniture & Equipment	11,176					
35	340.51 Computer Equipment	29,751					
36	341.5 Transportation Equipment	17,164					
37	342.5 Storas Equipment	161					
38	343.5 Tools, Shop & Garage Equipment	8,229					
39	344.5 Laboratory Equipment	5,649					
40	345.5 Power Operated Equipment	7,134					
41	346.5 Communication Equipment	3,237					
42	347.5 Miscellaneous Equipment	1,455					
43	348.5 Other Tangible Plant	2,740					
44	Subtotal	1,602,402	937,467	398,928	43,591	117,861	
45	Future Costs / CWIP	0	0	0	0	0	
46	Total	1,602,402	937,467	398,928	43,591	117,861	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 6 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	5,526	5,526				
8	305.2 Collecting & Impounding reservoirs	7	7				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	11,337	11,337				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	5,941	5,941				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	20,733	20,733				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	121,900	121,900				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	1,092		1,092			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	166,536	165,444	1,092	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	166,536	165,444	1,092	0	0	
47	Total Net Plant	1,602,402	937,467	398,928	43,591	117,861	
48	Used & Useful Percentage	90%	82%	100%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
Schedule No. 7 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	1,887	1,887				Book 1, A-9
4	339.1 Other Plant & Miscellaneous	88	86				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	18,239	18,239				
8	305.2 Collecting & Impounding reservoirs	9	9				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	28,889	28,889				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	19,759	19,759				
13	310.2 Power Generation Equipment	-302	-302				
14	311.2 Pumping Equipment	73,818	73,818				
15	339.2 Other Plant & Miscellaneous	-8	-8				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	-346	-346				
19	320.3 Water Treatment Equipment	179,663	179,663				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	30	30				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	54,589	54,589				
26	331.4 Transmission & Distribution	126,484		126,484			
27	333.4 Services	29,337				29,337	
28	334.4 Meters & Meter Installation	14,628			14,628		
29	335.4 Hydrants	18,289		18,289			
30	339.4 Other Plant & Miscellaneous	288	288				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	4,260					
34	340.5 Office Furniture & Equipment	5,524					
35	340.51 Computer Equipment	14,572					
36	341.5 Transportation Equipment	13,770					
37	342.5 Stores Equipment	59					
38	343.5 Tools, Shop & Garage Equipment	3,347					
39	344.5 Laboratory Equipment	1,008					
40	345.5 Power Operated Equipment	8,023					
41	346.5 Communication Equipment	1,676					
42	347.5 Miscellaneous Equipment	414					
43	348.5 Other Tangible Plant	1,937					
44	Total	815,907	376,580	142,773	14,628	29,337	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 8 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	150	150				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	13	13				
5	SOURCE OF SUPPLY & PUMPING						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	1,308	1,308				
8	305.2 Collecting & Impounding reservoirs	1	1				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	2,666	2,666				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	1,332	1,332				
13	310.2 Power Generation Equipment	470	470				
14	311.2 Pumping Equipment	8,370	8,370				
15	339.2 Other Plant & Miscellaneous	0	0				
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	441	441				
19	320.3 Water Treatment Equipment	16,861	16,861				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	60	60				
22	TRANSMISSION & DISTRIBUTION						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	3,510	3,510				
26	331.4 Transmission & Distribution	8,180		8,180			
27	333.4 Services	2,947				2,947	
28	334.4 Meters & Meter Installation	2,180			2,180		
29	335.4 Hydrants	1,062		1,062			
30	339.4 Other Plant & Miscellaneous	264	264				
31	GENERAL PLANT						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	452					
34	340.5 Office Furniture & Equipment	745					
35	340.51 Computer Equipment	4,959					
36	341.5 Transportation Equipment	2,861					
37	342.5 Stores Equipment	9					
38	343.5 Tools, Shop & Garage Equipment	389					
39	344.5 Laboratory Equipment	377					
40	345.5 Power Operated Equipment	594					
41	346.5 Communication Equipment	324					
42	347.5 Miscellaneous Equipment	97					
43	348.5 Other Tangible Plant	274					
44	Total Depreciation Expense	82,896	37,446	9,242	2,180	2,947	
45	1996 Average Depreciable Plant less Land	1,583,314	920,153	368,928	43,591	117,861	
46	Composite Depreciation Rate	3.97%	4.07%	2.32%	5.00%	2.50%	

SCHEDULE OF NON USEO & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 8 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0				MFR Vol. 3, Book 1, B-13
3	302.1 Franchises	0	0				
4	339.1 Other Plant & Miscellaneous	0	0				
5	SOURCE OF SUPPLY & PUMPING						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	290	290				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	591	591				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	295	295				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	1,854	1,854				
15	339.2 Other Plant & Miscellaneous	0	0				
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	9,789	9,789				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	TRANSMISSION & DISTRIBUTION						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	40		40			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	GENERAL PLANT						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	12,859	12,819	40	0	0	
46	CIAC Amortization Expense	26,135	22,663	1,482	1,667	303	
47	Non Used & Useful Percentage	10%	18%	0%	0%	0%	
48	Non Used & Useful Amortization Expense	2,716	4,003	4	0	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC
Schedule No. 9 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average CIAC	(3) 1996 CIAC Acc. Amort.	(4) Supporting Schedules
1	Plant Capacity Fees	122,870	22,428	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	1,735	251	
3	Meter Installation Fees	33,330	8,950	
4	Contributed Lines	81,587	10,025	
5	Cont. Prpty Other than Lines	504,855	217,385	
6	Service Installation Fees	12,104	1,149	
7	TOTAL WATER CIAC	736,481	258,188	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
Schedule No. 10 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Meter Size		(2) 1996 Average No. of Customers	(3) Demand Factor	(4) Meter Equivalents (ERC)	(5) Supporting Schedules
	Residential:					
1		5/8" x 3/4"	621	1.0	621	MFR Vol. 5, 1996
2		3/4"	1	1.5	1	Sch. E-13
3		1"	0	2.5	0	
4		1 1/2"	0	5.0	0	
5		2"	0	8.0	0	
6		3"	0	16.0	0	
7		4"	0	25.0	0	
8		6"	0	50.0	0	
9		8"	0	80.0	0	
10		10"	0	115.0	0	
11		Subtotal	622		623	
	General/Multi-Family/ & Wholesale:					
12		5/8" x 3/4"	10	1.0	10	
13		3/4"	0	1.5	0	
14		1"	2	2.5	5	
15		1 1/2"	0	5.0	0	
16		2"	3	8.0	24	
17		3"	0	16.0	0	
18		4"	0	25.0	0	
19		6"	0	50.0	0	
20		8"	0	80.0	0	
21		10"	0	115.0	0	
22		Subtotal	15		39	
23	**Total Number of ERCs**		637		662	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER

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

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC
Schedule No. 11 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
	Water Treatment Plant:		
1	1996 ERCs	662	Sch. 10 (w)
2	Margin Reserve Factor	1.051	Note: (a)
3	Current ERCs Plus Margin Reserve	696	
4	Used & Useful Percentage	82.35%	Sch. 8 (w), p 2
5	Plant Capacity in ERCs	845	
6	Future ERCs	149	
7	Projected Average Annual Growth in ERCs	12	Sch. 12 (w)
8	Number of Years to Design Capacity	12.83	
	Distribution Mains:		
9	1996 ERCs	662	Sch. 10 (w)
10	Margin Reserve Factor	1.017	Note: (a)
11	Current ERC's with Margin Reserve	673	
12	Permitted No. of Lots/ERC's @ 12/31/96	661	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	661	
15	Future ERCs	0	
16	Projected Average Annual Growth in ERCs	12	Sch. 12 (w)
17	Number of Years to Design Capacity	0.00	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

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

Explanation: Rule 25-30.565 (4) (r) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC
Schedule No. 12 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) YEAR	(2) # New ERC's	(3) Total ERC's	(4) Supporting Schedules
1	1996		662	Vol 6, Book 1
2	1997	12	673	Sch F-8

SCHEDULE OF DEVELOPER AGREEMENTS

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

Explanation: Rule 25-30.565 (4) (j) Provide a list of outstanding developer agreements.

FPSC
Schedule No. 13 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

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

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC
Schedule No. 14 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	None - The company can not predict when property would be contributed under the
2	developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
3	

COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION OF TREATMENT FACILITIES

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

Explanation: Rule 25-30.565 (4) (n) Copies of approvals or permits for construction and operation of treatment facilities

FPSC
Schedule No. 15 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Copies of approvals and permits for construction and
2	operation of treatment facilities were provided in
3	the Additional Engineering Information.

SCHEOULE OF PROPOSED PLANT EXPANSION

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

Explanation: Rule 25-30.565 (4) (o) A detailed statement by a registered professional engineer showing the cost, by Uniform System of Accounting account numbers, and capacity of proposed plant expansion

FPSC
Schedule No. 16 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant
2	expansions.

SCHEDULE OF MANDATED PLANT UPGRADES

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

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC
Schedule No. 17 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	SSU does not foresee the imposition of mandated upgrades resulting from
2	the developer agreement identified in Volume VIII, Book 1

STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN EXTENSION POLICY

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

Explanation: Rule 25-30.565 (4) (u) A statement of the existing and proposed on-site and off-site main installation charges or policy

FPSC
Schedule No. 18 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

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

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 19
Page 1 of 1
Preparer: C. Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains
1	Please refer to D-Schedules in the minimum filing requirements.
2	Future expansions will be financed through a combination of
3	debt and equity, as appropiate.
4	

SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER
FPSC CONVENTIONAL TREATMENT

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

FPSC
Schedule No. 1 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A	$193.19	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	$1.19	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - All Customers	$280.00	$199.83	Sch. 4 (w)
4	Per Foot Equivalent	N/A	$1.90	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	$75.00	$90.00	Sch. 5 (w)
6	Per Connection - 1"	$100.00	$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	$175.00	$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
10	Per Connection - 5/8 " x 3/4"	$150.00	$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	**(5) Inspection Fee:**	N/A	N/A	
16	**Total Minimum Charges - (5/8" meter)**	$505.00	$626.02	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

FPSC
Schedule No. 2 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	$2,242,825	$4,209,561	$296,164	$52,782	$6,801,332	Sch. 6 (w) p 1
2	Land	$5,380				$5,380	Sch. 6 (w) p 1
3	Depreciable Assets	$2,237,445	$4,209,561	$296,164	$52,782	$6,795,952	
4	Accumulated Depreciation to Date	$576,733	$845,892	$78,024	$3,900	$1,504,349	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	$948,193	$1,678,788	$78,024	$3,900	$2,706,905	
6	Net Plant at Design Capacity	$1,294,632	$2,532,773	$218,140	$48,882	$4,094,428	
7	Transmission & Distribution / Collection Lines		$4,209,561			$4,209,561	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			61.89%	
9	CIAC to Date	$103,797	$2,899,663	$441,763	$91,887	$3,537,110	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	$22,171	$511,406	$66,953	$3,385	$603,915	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	$39,403	$1,063,888	$66,953	$3,385	$1,193,629	
12	Future Customers (ERC) to be Connected	1,215	2,212	0	0	1,665	Sch. 11 (w)
13	Composite Depreciation Rate	3.57%	2.33%			2.76%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	$260.00	$75.00	$150.00	$505.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	93.71%	N/A	N/A	77.97%	
16	Requested Service Availability Charge Per ERC	$193.19	$199.83	$90.00	$143.00	$826.02	Sch. 1 (w)
17	Level of CIAC at Design Capacity	21.57%	87.40%	N/A	N/A	82.94%	
18	Minimum Service Availability Charge Per ERC					$113.41	
19	Level of CIAC at Design Capacity					61.89%	
20	Maximum Service Availability Charge Per ERC					$432.58	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	7,797	6,252	5,769	5,769	6,094	Sch. 11 (w)
23	Current No. of Customers	6,582	6,040	5,769	5,769	5,769	Sch. 11 (w)
24	Annual Growth	261	261	N/A	N/A	261	Sch. 11 (w)
25	Calculation of Z	103	220	N/A	N/A	184	
26	Number of Years to Design Capacity	4.66	6.47	N/A	N/A	7.15	Sch. 11 (w)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER
- Based on Used & Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (s) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 3 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees		(2) Amount	(4) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Plant (Excluding General Plant)		$2,242,825	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant		($576,733)	Sch. 7 (w)
3	Net Plant In Service		$1,666,092	
4	Used & Useful %		84.42%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$1,406,462	
6	1996 ERCs		5,769	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs		783	Sch. 12 (w)
8	Total ERCs		6,552	
9	Net Plant Per ERC		$215	
10	Less: Utility Investment	10.00%	($21)	
11	Proposed Plant Capacity Fee Per ERC		$193	
12	Proposed Plant Capacity Fee Per Gallon (182 Gallons Per ERC)		$1.19	
	Calculation of Gallons Per ERC			
13	Total Consumption in Gallons		341,216,696	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's		5,769	Sch. 10 (w)
15	Consumption Per ERC		59,144	
16	Divide by 365 Days		365	
17	Gallons Per Day Per ERC		162	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER
- Based on Used and Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (e) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 4 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges		(2) Amount	(3) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Mains		$4,209,561	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains		($845,692)	Sch. 7 (w)
3	Net Plant In Service - Mains		$3,363,869	
4	Used & Useful %		46.9%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$1,579,291	
6	1996 ERCs		5,769	Sch. 10 (w)
7	Net Plant Per ERC - Mains		$274	
8	Less: Utility Investment	27.00%	($74)	
9	Proposed Main Extension Fee Per ERC		$200	
10	Proposed Main Extension Fee Per Foot (105 feet per lot)		$1.90	
	Calculation of Feet Per Lot			
11	A. Installed Footage of Distribution Mains		602,885	Annual Report
12	B. Number of Lots		5,769	Sch. 11 (w)
13	C. Feet per Lot (A/B)		105	

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

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

Explanation: Rule 25-30.565 (4) (i) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 1 of 2
Preparer: Bliss

Line No.	Descriptions		Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	METER INSTALLATIONS:								
1	1. Direct Labor (2 Persons x 1.5 Hours)		3	$45.18	$45.18	$45.18	$45.18	$45.18	At Cost
2	2. Meterials	a. Meter Box (Standard)	1	$9.59	$9.59	$9.59	$18.55	$18.55	At Cost
3		b. Meter	1	$24.91	$40.91	$68.37	$190.80	$256.52	At Cost
4		c. Couplings (Brass)	2	$3.66	$3.66	$5.09	$20.87	$24.38	At Cost
5		d. Washers	2	$0.10	$0.10	$0.13	$0.27	$0.42	At Cost
6	3. A & G Overhead Rate (18.76%) *			$8.41	$9.08	$13.94	$38.80	$50.26	At Cost
7		Total		$89.85	$108.42	$142.30	$314.07	$395.31	At Cost
8		**Proposed**		**$90.00**	**$110.00**	**$140.00**	**$300.00**	**$385.00**	**At Cost**
	DOUBLE SERVICE INSTALLATIONS:								
9	1. Direct Labor (2 persons x 4 hours)		8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
10	2. Materials	a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
11		b. Corporation Stop	1	$10.60	$10.80	$16.70	$44.52	$85.72	At Cost
12		c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$18.30	$33.30	At Cost
13		d. Curb Stop / Comp. ada	2	$25.44	$25.44	$35.94	$89.76	$127.20	At Cost
14		e. U-Branch (Double Serv	1	$13.89	$13.89	$13.89	$13.89	$13.89	At Cost
15	3. A & G Overhead Rate (18.76%)			$13.05	$13.05	$16.39	$31.63	$43.97	At Cost
16		Total		$211.42	$211.42	$234.86	$340.86	$426.82	At Cost
17		**Proposed (Each)**		**$106.00**	**$106.00**	**$117.00**	**$170.00**	**$213.00**	At Cost
	SINGLE SERVICE INSTALLATION:								
18	1. Direct Labor (2 persons x 4 hours)		8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
19	2. Materials	a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
20		b. Corporation Stop	1	$10.80	$10.60	$16.70	$44.52	$65.72	At Cost
21		c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$18.30	$33.30	At Cost
22		d. Curb Stop / Comp. ada	1	$12.72	$12.72	$12.72	$12.72	$12.72	At Cost
23	3. A & G Overhead Rate (18.76%)			$8.59	$8.59	$10.17	$16.39	$22.46	At Cost
24		Total		$160.35	$160.35	$191.33	$234.87	$276.94	At Cost
25		**Proposed (Each)**		**$180.00**	**$180.00**	**$191.00**	**$236.00**	**$277.00**	At Cost
26		**Avg. for Single &**		**$143.00**	**$143.00**	**$154.00**	**$202.50**	**$245.00**	

A &G Overhead is only applied to the purchase of materials.
Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 650

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

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

Explanation: Rule 25-30.565 (4) (l) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 2 of 2
Preparer: Bliss

Line No.	Descriptions	Unit		5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	UNIT PRICES:								
1	Direct Labor	Hour	15.06						
	Material for Meters								
2	1. Meter	Each		24.91	40.81	68.37	190.80	256.52	At Cost
3	2. Meter Box (Standard)	Each		9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair		3.68	3.68	5.09	20.87	24.38	At Cost
5	4. Washers (Rubber)	Each		0.10	0.10	0.13	0.27	0.42	At Cost
	Material for New Service								
6	1. Tapping Saddle (Cost for 6")		22.26	22.26	22.26	22.26	22.28	22.26	At Cost
7	2. Corp Stop w/ Comp adaptor	Each		10.60	10.60	16.70	44.52	65.72	At Cost
8	3. Poly tubing (Hymol)	Foot		0.19	0.19	0.30	0.61	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each		12.72	12.72	17.97	44.89	63.60	At Cost
10	5. U-Branch (for Double Service)	Each		13.89	13.89	13.89	13.89	13.89	At Cost

Notes:
1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12. ($7.48 + $15.00)/2
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 6.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
Schedule No. 6 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	149	149				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	977	977				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	246,538	246,538				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	304,841	304,841				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	704,343	704,343				
13	310.2 Power Generation Equipment	61,509	61,509				
14	311.2 Pumping Equipment	445,663	445,663				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	185,173	185,173				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	5,380	5,380				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	257,806	257,806				
26	331.4 Transmission & Distribution	4,197,192		4,197,192			
27	333.4 Services	52,782				52,782	
28	334.4 Meters & Meter Installation	296,164			296,164		
29	335.4 Hydrants	12,389		12,389			
30	339.4 Other Plant & Miscellaneous	30,446	30,446				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	6,415					
33	304.5 Structures & Improvements	85,409					
34	340.5 Office Furniture & Equipment	40,422					
35	340.51 Computer Equipment	107,601					
36	341.5 Transportation Equipment	62,078					
37	342.5 Stores Equipment	582					
38	343.5 Tools, Shop & Garage Equipment	22,530					
39	344.5 Laboratory Equipment	20,431					
40	345.5 Power Operated Equipment	25,804					
41	346.5 Communication Equipment	11,708					
42	347.5 Miscellaneous Equipment	5,264					
43	348.5 Other Tangible Plant	9,909					
44	Subtotal	7,179,464	2,242,625	4,209,561	296,164	52,782	
45	Future Costs / CWIP	0	0	0	0	0	
46	Total	7,179,484	2,242,625	4,209,561	296,164	52,782	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 6 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	SOURCE OF SUPPLY & PUMPING						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	50,682	50,682				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	67,979	67,979				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	134,241	134,241				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	96,601	96,601				
15	339.2 Other Plant & Miscellaneous	0	0				
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	TRANSMISSION & DISTRIBUTION						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	2,233,229		2,233,229			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	GENERAL PLANT						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	2,582,732	349,503	2,233,229	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	2,582,732	349,503	2,233,229	0	0	
47	Total Net Plant	7,179,484	2,242,825	4,209,561	296,164	52,762	
48	Used & Useful Percentage	64%	84%	47%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
Schedule No. 7 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	23	23				Book 1, A-9
4	339.1 Other Plant & Miscellaneous	207	207				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	68,955	68,955				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	66,652	66,652				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	233,982	233,982				
13	310.2 Power Generation Equipment	11,532	11,532				
14	311.2 Pumping Equipment	107,187	107,187				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	59,302	59,302				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	107	107				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	17,346	17,348				
26	331.4 Transmission & Distribution	844,671		844,671			
27	333.4 Services	3,900				3,900	
28	334.4 Meters & Meter Installation	78,024			78,024		
29	335.4 Hydrants	1,020		1,020			
30	339.4 Other Plant & Miscellaneous	11,441	11,441				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	15,407					
34	340.5 Office Furniture & Equipment	19,978					
35	340.51 Computer Equipment	52,704					
36	341.5 Transportation Equipment	49,801					
37	342.5 Stores Equipment	213					
38	343.5 Tools, Shop & Garage Equipment	12,104					
39	344.5 Laboratory Equipment	3,645					
40	345.5 Power Operated Equipment	21,784					
41	346.5 Communication Equipment	6,060					
42	347.5 Miscellaneous Equipment	1,499					
43	348.5 Other Tangible Plant	7,005					
44	Total	1,894,551	578,733	845,692	78,024	3,900	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 8 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	4	4				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	39	39				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	7,470	7,470				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	10,151	10,151				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	20,144	20,144				
13	310.2 Power Generation Equipment	3,075	3,075				
14	311.2 Pumping Equipment	22,283	22,283				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	8,425	8,425				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	215	215				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	6,961	6,961				
26	331.4 Transmission & Distribution	97,795		97,795			
27	333.4 Services	1,320				1,320	
28	334.4 Meters & Meter Installation	14,808			14,808		
29	335.4 Hydrants	275		275			
30	339.4 Other Plant & Miscellaneous	1,218	1,218				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	1,635					
34	340.5 Office Furniture & Equipment	2,696					
35	340.51 Computer Equipment	17,937					
36	341.5 Transportation Equipment	10,348					
37	342.5 Stores Equipment	32					
38	343.5 Tools, Shop & Garage Equipment	1,408					
39	344.5 Laboratory Equipment	1,363					
40	345.5 Power Operated Equipment	2,149					
41	346.5 Communication Equipment	1,171					
42	347.5 Miscellaneous Equipment	351					
43	348.5 Other Tangible Plant	991					
44	Total Depreciation Expense	234,264	79,965	98,070	14,808	1,320	
45	1996 Average Depreciable Plant less Land	7,173,069	2,242,825	4,209,561	286,164	52,782	
46	Composite Depreciation Rate	3.27%	3.57%	2.33%	5.00%	2.50%	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 8 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	SOURCE OF SUPPLY & PUMPING						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	2,132	2,132				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	2,897	2,897				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	5,749	5,749				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	6,360	6,360				
15	339.2 Other Plant & Miscellaneous	0	0				
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	TRANSMISSION & DISTRIBUTION						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	65,145		65,145			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	GENERAL PLANT						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	82,283	17,138	65,145	0	0	
46	CIAC Amortization Expense	95,974	3,932	67,857	22,088	2,297	
47	Non Used & Useful Percentage	36%	16%	53%	0%	0%	
48	Non Used & Useful Amortization Expense	34,525	613	35,893	0	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC
Schedule No. 9 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average CIAC	(3) 1996 CIAC Acc. Amort.	(4) Supporting Schedules
1	Plant Capacity Fees	103,797	22,171	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	558,171	95,453	
3	Meter Installation Fees	441,763	66,953	
4	Contributed Lines	2,333,186	415,010	
5	Cont. Prpty Other than Lines	8,326	943	
6	Service Installation Fees	91,887	3,385	
7	TOTAL WATER CIAC	3,537,110	603,915	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
Schedule No. 10 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Meter Size		(2) 1996 Average No. of Customers	(3) Demand Factor	(4) Meter Equivalents (ERC)	(5) Supporting Schedules
	Residential:					
1		5/8" x 3/4"	504	1.0	504	MFR Vol. 5, 1996
2		3/4"	87	1.5	131	Sch. E-13
3		1"	1,979	2.5	4,948	
4		1 1/2"	5	5.0	25	
5		2"	0	8.0	0	
6		3"	0	16.0	0	
7		4"	0	25.0	0	
8		6"	0	50.0	0	
9		6"	0	80.0	0	
10		10"	0	115.0	0	
11		Subtotal	2,576		5,808	
	General/Multi-Family/ & Wholesale:					
12		5/8" x 3/4"	8	1.0	8	
13		3/4"	7	1.5	11	
14		1"	14	2.5	35	
15		1 1/2"	12	5.0	60	
16		2"	4	8.0	32	
17		3"	1	16.0	16	
18		4"	0	25.0	0	
19		6"	0	50.0	0	
20		8"	0	80.0	0	
21		10"	0	115.0	0	
22		Subtotal	46		182	
23	**Total Number of ERCs**		2,622		5,769	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER

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

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC
Schedule No. 11 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
	Water Treatment Plant:		
1	1996 ERCs	5,769	Sch. 10 (w)
2	Margin Reserve Factor	1.141	Note: (a)
3	Current ERCs Plus Margin Reserve	6,582	
4	Used & Useful Percentage	84.42%	Sch. 6 (w), p 2
5	Plant Capacity in ERCs	7,797	
6	Future ERCs	1,215	
7	Projected Average Annual Growth in ERCs	261	Sch. 12 (w)
8	Number of Years to Design Capacity	4.66	
	Distribution Mains:		
9	1996 ERCs	5,769	Sch. 10 (w)
10	Margin Reserve Factor	1.047	Note: (a)
11	Current ERC's with Margin Reserve	6,040	
12	Permitted No. of Lots/ERC's @ 12/31/96	6,252	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	6,252	
15	Future ERCs	2,212	
16	Projected Average Annual Growth in ERCs	261	Sch. 12 (w)
17	Number of Years to Design Capacity	8.47	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

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

Explanation: Rule 25-30.565 (4) (r) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC
Schedule No. 12 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) YEAR	(2) # New ERC's	(3) Total ERC's	(4) Supporting Schedules
1	1996		5,769	Vol 6, Book 1
2	1997	261	6,030	Sch F-8
3	1998	261	6,291	
4	1999	261	6,552	
5	2000	261	6,813	
6	2001	261	7,074	
7	2002	261	7,335	
8	2003	261	7,596	
9	2004	261	7,857	
10	2005	261	8,118	
11	2006	261	8,379	

SCHEDULE OF DEVELOPER AGREEMENTS

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

Explanation: Rule 25-30.565 (4) (j) Provide a list of outstanding developer agreements.

FPSC
Schedule No. 13 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: SSU / Citrus / Sugarmill Woods Docket No.: 950495 Test Year Ended: 12/31/96 Historical [ ] Projected [X]	Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.	FPSC Schedule No. 14 (w) Page 1 of 1 Preparer: Bliss

Line No.	(1) Description
1	None - The company can not predict when property would be contributed under the
2	developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
3	

COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION OF TREATMENT FACILITIES

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

Explanation: Rule 25-30.565 (4) (n) Copies of approvals or permits for construction and operation of treatment facilities

FPSC
Schedule No. 15 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Copies of approvals and permits for construction and
2	operation of treatment facilities were provided in
3	the Additional Engineering Information.

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: SSU / Citrus / Sugarmill Woods Docket No.: 950495 Test Year Ended: 12/31/96 Historical [ ] Projected [X]	Explanation: Rule 25-30.565 (4) (o) A detailed statement by a registered professional engineer showing tha cost, by Uniform System of Accounting account numbers, and capacity of proposed plant expansion	FPSC Schedule No. 16 (w) Page 1 of 1 Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant
2	expansions.

SCHEDULE OF MANDATED PLANT UPGRADES

Company: SSU / Citrus / Sugarmill Woods Docket No.: 950495 Test Year Ended: 12/31/96 Historical [ ] Projected [X]	Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.	FPSC Schedule No. 17 (w) Page 1 of 1 Preparer: Bliss

Line No.	(1) Description
1	SSU does not foresee the imposition of mandated upgrades resulting from
2	the developer agreement identified in Volume VIII, Book 1

STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN EXTENSION POLICY

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

Explanation: Rule 25-30.565 (4) (u) A statement of the existing and proposed on-site and off-site main installation charges or policy

FPSC
Schedule No. 18 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

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

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 19
Page 1 of 1
Preparer: C. Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains
1	Please refer to D-Schedules in the minimum filing requirements.
2	Future expansions will be financed through a combination of
3	debt and equity, as appropiate.
4	

SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER
FPSC CONVENTIONAL TREATMENT

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

FPSC
Schedule No. 1 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	$300.00	$341.81	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	$2.87	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - All Customers	$225.00	$616.82	Sch. 4 (w)
4	Per Foot Equivalent	N/A	$1.02	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	$69.00	$90.00	Sch. 5 (w)
6	Per Connection - 1"	$101.00	$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	$164.00	$140.00	Sch. 5 (w)
8	Per Connection - 2"	$271.00	$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
10	Per Connection - 5/8 " x 3/4"	$156.00	$143.00	Sch. 5 (w)
11	Per Connection - 1"	$156.00	$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	$156.00	$154.00	Sch. 5 (w)
13	Per Connection - 2"	$156.00	$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	$156.00	Actual Cost	Sch. 5 (w)
15	**(5) Inspection Fee:**	$156.00	$156.00	
16	**Total Minimum Charges - (5/8" meter)**	$906.00	$1,193.43	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

FPSC
Schedule No. 2 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	$581,605	$1,587,354	$66,726	$87,517	$2,323,204	Sch. 6 (w) p 1
2	Land	$11,799				$11,799	Sch. 6 (w) p 1
3	Depreciable Assets	$569,806	$1,587,354	$66,726	$87,517	$2,311,404	
4	Accumulated Depreciation to Date	$338,075	$271,364	$38,097	$27,038	$674,575	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	$655,821	$1,587,354	$38,097	$27,038	$2,308,110	
6	Net Plant at Design Capacity	($74,016)	$0	$28,631	$60,479	$15,094	
7	Transmission & Distribution / Collection Lines		$1,587,354			$1,587,354	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			68.33%	
9	CIAC to Date	$17,809	$71,418	$5,472	$25,740	$120,439	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	$5,574	$20,409	$1,506	$7,472	$34,961	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	$15,499	$8,741,724	$1,506	$7,472	$8,768,201	
12	Future Customers (ERC) to be Connected	14	5,241	0	0	3,839	Sch. 11 (w)
13	Composite Depreciation Rate	3.93%	2.33%			2.76%	Sch. 6 (w) p 1
14	Existing Service Availability Charge Per ERC	$300.00	$225.00	$89.00	$156.00	$750.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	-7.26%	#DIV/0!	N/A	N/A	-1048584.53%	
16	Requested Service Availability Charge Per ERC	$341.61	$618.82	$90.00	$143.00	$1,193.43	Sch. 1 (w)
17	Level of CIAC at Design Capacity	-7.84%	100.00%	N/A	N/A	-1834688.31%	
18	Minimum Service Availability Charge Per ERC					($43.39)	
19	Level of CIAC at Design Capacity					68.33%	
20	Maximum Service Availability Charge Per ERC					($43.39)	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	841	5,868	627	627	4,488	Sch. 11 (w)
23	Current No. of Customers	627	627	627	627	627	Sch. 11 (w)
24	Annual Growth	1	1	N/A	N/A	1	Sch. 11 (w)
25	Calculation of Z	4	320,009	N/A	N/A	203,338	
26	Number of Years to Design Capacity	14.16	5,240.96	N/A	N/A	3,839.40	Sch. 11 (w)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER
- Based on Used & Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (a) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 3 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees		(2) Amount	(4) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Plant (Excluding General Plant)		$581,605	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant		($338,075)	Sch. 7 (w)
3	Net Plant In Service		$243,530	
4	Used & Useful %		97.79%	Sch. 8 (w) p 2
5	Net Plant - Used & Useful		$238,143	
8	1996 ERCs		627	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs		0	Sch. 12 (w)
6	Total ERCs		627	
9	Net Plant Per ERC		$380	
10	Less: Utility Investment	10.00%	($38)	
11	Proposed Plant Capacity Fee Per ERC		$342	
12	Proposed Plant Capacity Fee Per Gallon (119 Gallons Per ERC)		$2.87	
	Calculation of Gallons Per ERC			
13	Total Consumption in Gallons		27,285,744	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's		627	Sch. 10 (w)
15	Consumption Per ERC		43,463	
16	Divide by 365 Days		365	
17	Gallons Per Day Per ERC		119	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER
- Based on Used and Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (b) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 4 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges		(2) Amount	(3) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Mains		$1,587,354	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains		($271,364)	Sch. 7 (w)
3	Net Plant In Service - Mains		$1,315,990	
4	Used & Useful %		40.4%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$531,375	
6	1996 ERCs		627	Sch. 10 (w)
7	Net Plant Per ERC - Mains		$847	
8	Less: Utility Investment	27.00%	($229)	
9	Proposed Main Extension Fee Per ERC		$619	
10	Proposed Main Extension Fee Per Foot (605 feet per lot)		$1.02	
	Calculation of Feet Per Lot			
11	A. Installed Footage of Distribution Mains		379,516	Annual Report
12	B. Number of Lots		627	Sch. 11 (w)
13	C. Feet per Lot (A/B)		605	

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

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

Explanation: Rule 25-30.565 (4) (t) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 1 of 2
Preparer: Bliss

Line No.	Descriptions		Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	METER INSTALLATIONS:								
1	1. Direct Labor (2 Persons x 1.5 Hours)		3	$45.18	$45.18	$45.18	$45.18	$45.18	At Cost
2	2. Materials	a. Meter Box (Standard)	1	$9.59	$9.59	$9.59	$18.55	$18.55	At Cost
3		b. Meter	1	$24.91	$40.81	$68.37	$190.80	$256.52	At Cost
4		c. Couplings (Brass)	2	$3.66	$3.66	$5.09	$20.67	$24.38	At Cost
5		d. Washers	2	$0.10	$0.10	$0.13	$0.27	$0.42	At Cost
6	3. A & G Overhead Rate (16.78%) *			$6.41	$9.08	$13.94	$38.60	$50.26	At Cost
7		Total		$89.85	$108.42	$142.30	$314.07	$395.31	At Cost
8		**Proposed**		**$90.00**	**$110.00**	**$140.00**	**$300.00**	**$385.00**	**At Cost**
	DOUBLE SERVICE INSTALLATIONS:								
9	1. Direct Labor (2 persons x 4 hours)		8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
10	2. Materials	a. Tapping Saddle 6"	1	$22.28	$22.28	$22.28	$22.28	$22.28	At Cost
11		b. Corporation Stop	1	$10.60	$10.60	$16.70	$44.52	$65.72	At Cost
12		c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$18.30	$33.30	At Cost
13		d. Curb Stop / Comp. ada	2	$25.44	$25.44	$35.94	$89.78	$127.20	At Cost
14		e. U-Branch (Double Serv	1	$13.89	$13.89	$13.89	$13.89	$13.89	At Cost
15	3. A & G Overhead Rate (16.76%)			$13.05	$13.05	$16.39	$31.83	$43.97	At Cost
16		Total		$211.42	$211.42	$234.66	$340.86	$426.62	At Cost
17		***Proposed (Each)***		***$106.00***	***$106.00***	**$117.00**	**$170.00**	**$213.00**	*At Cost*
	SINGLE SERVICE INSTALLATION:								
18	1. Direct Labor (2 persons x 4 hours)		8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
19	2. Materials	a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
20		b. Corporation Stop	1	$10.60	$10.60	$16.70	$44.52	$65.72	At Cost
21		c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$16.30	$33.30	At Cost
22		d. Curb Stop / Comp. ada	1	$12.72	$12.72	$12.72	$12.72	$12.72	At Cost
23	3. A & G Overhead Rate (16.78%)			$8.59	$8.59	$10.17	$16.39	$22.46	At Cost
24		Total		$180.35	$180.35	$191.33	$234.67	$276.94	At Cost
25		**Proposed (Each)**		**$180.00**	**$180.00**	**$191.00**	**$235.00**	**$277.00**	At Cost
26		**Avg. for Single &**		**$143.00**	**$143.00**	**$154.00**	**$202.50**	**$245.00**	

A &G Overhead is only appliad to the purchase of materials.
Transportation O & M expenses for trucks & heavy equipment are booked saparately to Account 850

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

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

Explanation: Rule 25-30.565 (4) (t) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 2 of 2
Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	UNIT PRICES:							
1	Direct Labor	Hour	15.06					
	Material for Meters							
2	1. Meter	Each	24.91	40.81	68.37	190.80	256.52	At Cost
3	2. Meter Box (Standard)	Each	9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair	3.66	3.66	5.09	20.67	24.38	At Cost
5	4. Washers (Rubber)	Each	0.10	0.10	0.13	0.27	0.42	At Cost
	Material for New Service							
6	1. Tapping Saddle (Cost for 6")		22.26	22.26	22.26	22.26	22.26	22.26 At Cost
7	2. Corp Stop w/ Comp adaptor	Each	10.60	10.60	16.70	44.52	65.72	At Cost
8	3. Poly tubing (Hymol)	Foot	0.19	0.19	0.30	0.61	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each	12.72	12.72	17.97	44.89	63.60	At Cost
10	5. U-Branch (for Double Service)	Each	13.89	13.89	13.89	13.89	13.89	At Cost

Notes:
1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12. ($7.48 + $15.00)/2
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 6.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
Schedule No. 6 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	INTANGIBLE PLANT						
2	301.1 Organization	1	1				MFR Vol. 3,
3	302.1 Franchises	5,112	5,112				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	SOURCE OF SUPPLY & PUMPING						
6	303.2 Land & Land Rights	10,779	10,779				
7	304.2 Structures & Improvements	23,915	23,915				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	59,215	59,215				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	7,232	7,232				
13	310.2 Power Generation Equipment	65,129	65,129				
14	311.2 Pumping Equipment	138,036	138,036				
15	339.2 Other Plant & Miscellaneous	0	0				
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	31,991	31,991				
19	320.3 Water Treatment Equipment	95,716	95,716				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	1,020	1,020				
22	TRANSMISSION & DISTRIBUTION						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	143,459	143,459				
26	331.4 Transmission & Distribution	1,587,499		1,587,499			
27	333.4 Services	87,517				87,517	
28	334.4 Meters & Meter Installation	66,728			66,728		
29	335.4 Hydrants	-145		-145			
30	339.4 Other Plant & Miscellaneous	0	0				
31	GENERAL PLANT						
32	303.5 Land & Land Rights	1,217					
33	304.5 Structures & Improvements	12,406					
34	340.5 Office Furniture & Equipment	7,867					
35	340.51 Computer Equipment	20,409					
36	341.5 Transportation Equipment	11,774					
37	342.5 Stores Equipment	110					
38	343.5 Tools, Shop & Garage Equipment	4,273					
39	344.5 Laboratory Equipment	3,875					
40	345.5 Power Operated Equipment	4,894					
41	346.5 Communication Equipment	2,221					
42	347.5 Miscellaneous Equipment	998					
43	348.5 Other Tangible Plant	1,879					
44	Subtotal	2,394,928	581,605	1,587,354	66,728	67,517	
45	Future Costs / CWIP	0	0	0	0	0	
46	Total	2,394,928	581,605	1,587,354	66,728	67,517	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 6 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	3,376	3,376				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	4,139	4,139				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	1,610	1,610				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	3,740	3,740				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	946,407		946,407			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	959,272	12,865	946,407	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	959,272	12,865	946,407	0	0	
47	Total Net Plant	2,394,926	581,605	1,587,354	66,728	67,517	
48	Used & Useful Percentage	60%	98%	40%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
Schedule No. 7 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	1,146	1,146				Book 1, A-9
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	11,812	11,812				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	44,376	44,376				
11	308.2 *Infiltration Galleries* & Tunnels	0	0				
12	309.2 Supply Mains	1,458	1,458				
13	310.2 Power Generation Equipment	10,239	10,239				
14	311.2 Pumping Equipment	124,628	124,628				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	15,283	15,283				
19	320.3 Water Treatment Equipment	78,999	78,999				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	21	21				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	50,113	50,113				
26	331.4 Transmission & Distribution	271,400		271,400			
27	333.4 Services	27,038				27,038	
28	334.4 Meters & Meter Installation	38,097			38,097		
29	335.4 Hydrants	-36		-36			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	2,922					
34	340.5 Office Furniture & Equipment	3,789					
35	340.51 Computer Equipment	9,996					
36	341.5 Transportation Equipment	9,446					
37	342.5 Stores Equipment	40					
38	343.5 Tools, Shop & Garage Equipment	2,296					
39	344.5 Laboratory Equipment	691					
40	345.5 Power Operated Equipment	4,132					
41	346.5 Communication Equipment	1,149					
42	347.5 Miscellaneous Equipment	284					
43	348.5 Other Tangible Plant	1,329					
44	Total	710,849	338,075	271,364	38,097	27,038	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 6 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	128	128				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	725	725				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	1,972	1,972				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	207	207				
13	310.2 Power Generation Equipment	3,256	3,256				
14	311.2 Pumping Equipment	6,902	6,902				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	969	969				
19	320.3 Water Treatment Equipment	4,355	4,355				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	41	41				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	3,873	3,873				
26	331.4 Transmission & Distribution	36,969		36,969			
27	333.4 Services	2,188				2,188	
28	334.4 Meters & Meter Installation	3,338			3,338		
29	335.4 Hydrants	-3		-3			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	310					
34	340.5 Office Furniture & Equipment	511					
35	340.51 Computer Equipment	3,402					
36	341.5 Transportation Equipment	1,963					
37	342.5 Stores Equipment	6					
38	343.5 Tools, Shop & Garage Equipment	267					
39	344.5 Laboratory Equipment	258					
40	345.5 Power Operated Equipment	408					
41	346.5 Communication Equipment	222					
42	347.5 Miscellaneous Equipment	67					
43	348.5 Other Tangible Plant	188					
44	Total Depreciation Expense	72,540	22,428	36,966	3,338	2,188	
45	1996 Average Depreciable Plant less Land	2,382,932	570,626	1,567,354	66,728	87,517	
46	Composite Depreciation Rate	3.04%	3.93%	2.33%	5.00%	2.50%	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 8 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	SOURCE OF SUPPLY & PUMPING						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	202	202				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	550	550				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	58	58				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	1,925	1,925				
15	339.2 Other Plant & Miscellaneous	0	0				
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	TRANSMISSION & DISTRIBUTION						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	26,599		26,599			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	GENERAL PLANT						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	348.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	29,334	2,735	26,599	0	0	
46	CIAC Amortization Expense	3,295	767	1,610	274	644	
47	Non Used & Useful Percentage	40%	2%	60%	0%	0%	
48	Non Used & Useful Amortization Expense	1,320	17	960	0	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC
Schedule No. 9 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average CIAC	(3) 1996 CIAC Acc. Amort.	(4) Supporting Schedules
1	Plant Capacity Fees	17,809	5,574	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	10,000	2,188	
3	Meter Installation Fees	5,472	1,506	
4	Contributed Lines	59,118	17,994	
5	Cont. Prpty Other than Lines	2,300	227	
8	Service Installation Fees	25,740	7,472	
7	TOTAL WATER CIAC	120,439	34,961	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
Schedule No. 10 (w)
Page 1 of 1
Preparer: Bliss

Line No.	Meter Size	1996 Average No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
	(1)	(2)	(3)	(4)	(5)
	Residential:				
1	5/8" x 3/4"	317	1.0	317	MFR Vol. 5, 1996
2	3/4"	0	1.5	0	Sch. E-13
3	1"	96	2.5	241	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	413		558	
	General/Multi-Family/ & Wholesale:				
12	5/8" x 3/4"	14	1.0	14	
13	3/4"	0	1.5	0	
14	1"	4	2.5	10	
15	1 1/2"	1	5.0	5	
16	2"	5	8.0	40	
17	3"	0	16.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	24		69	
23	**Total Number of ERCs**	437		627	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER

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

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC
Schedule No. 11 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
	Water Treatment Plant:		
1	1996 ERCs	627	Sch. 10 (w)
2	Margin Reserve Factor	1.000	Note: (a)
3	Current ERCs Plus Margin Reserve	627	
4	Used & Useful Percentage	97.79%	Sch. 6 (w), p 2
5	Plant Capacity in ERCs	641	
6	Future ERCs	14	
7	Projected Average Annual Growth in ERCs	1	Sch. 12 (w)
8	Number of Years to Design Capacity	14.18	
	Distribution Mains:		
9	1996 ERCs	627	Sch. 10 (w)
10	Margin Reserve Factor	1.000	Note: (a)
11	Current ERC's with Margin Reserve	827	
12	Permitted No. of Lots/ERC's @ 12/31/96	5,868	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	5,868	
15	Future ERCs	5,241	
16	Projected Average Annual Growth in ERCs	1	Sch. 12 (w)
17	Number of Years to Design Capacity	5,240.96	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

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

Explanation: Rule 25-30.565 (4) (r) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC
Schedule No. 12 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) YEAR	(2) # New ERC's	(3) Total ERC's	(4) Supporting Schedules
1	1996		627	Vol 6, Book 1
2	1997	0	627	Sch F-8
3	1998	0	627	
4	1999	0	627	
5	2000	0	627	
6	2001	0	627	
7	2002	0	627	
8	2003	0	627	
9	2004	0	627	
10	2005	0	627	
11	2006	0	627	
12	2007	0	627	
13	2008	0	627	
14	2009	0	627	
15	2010	0	627	
16	2011	0	627	
17	2012	0	627	
18	2013	0	627	
19	2014	0	627	
20	2015	0	627	
21	2016	0	627	
22	2017	0	627	
23	2018	0	627	
24	2019	0	627	
25	2020	0	627	
26	2021	0	627	
27	2022	0	627	
28	2023	0	627	
29	2024	0	627	
30	2025	0	627	
31	2026	0	627	
32	2027	0	627	
33	2028	0	627	
34	2029	0	627	
35	2030	0	627	
36	2031	0	627	
37	2032	0	627	
38	2033	0	627	
39	2034	0	627	
40	2035	0	627	
41	2036	0	627	

SCHEDULE OF DEVELOPER AGREEMENTS

Company: SSU / Washington / Sunny Hills		FPSC
Docket No.: 950495		Schedule No. 13 (w)
Test Year Ended: 12/31/96	Explanation: Rule 25-30.565 (4) (j) Provide a list	Page 1 of 1
Historical [ ] Projected [X]	of outstanding developer agreements.	Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: SSU / Washington / Sunny Hills Docket No.: 950495 Test Year Ended: 12/31/96 Historical [ ] Projected [X]	Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.	FPSC Schedule No. 14 (w) Page 1 of 1 Preparer: Bliss

Line No.	(1) Description
1	None - The company can not predict when property would be contributed under the
2	developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
3	

COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION OF TREATMENT FACILITIES

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

Explanation: Rule 25-30.565 (4) (n) Copies of approvals or permits for construction and operation of treatment facilities

FPSC
Schedule No. 15 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Copies of approvals and permits for construction and
2	operation of treatment facilities were provided in
3	the Additional Engineering Information.

SCHEDULE OF PROPOSED PLANT EXPANSION

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

Explanation: Rule 25-30.565 (4) (o) A detailed statement by a registered professional engineer showing the cost, by Uniform System of Accounting account numbers, and capacity of proposed plant expansion

FPSC
Schedule No. 16 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant
2	expansions.

SCHEDULE OF MANDATED PLANT UPGRADES

Company: SSU / Washington / Sunny Hills Docket No.: 950495 Test Year Ended: 12/31/96 Historical [ ] Projected [X]	Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.	FPSC Schedule No. 17 (w) Page 1 of 1 Preparer: Bliss

Line No.	(1) Description
1	SSU does not foresee the imposition of mandated upgrades resulting from
2	the developer agreement identified in Volume VIII, Book 1

STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN EXTENSION POLICY

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

Explanation: Rule 25-30.565 (4) (u) A statement of the existing and proposed on-site and off-site main installation charges or policy

FPSC
Schedule No. 18 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

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

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 19
Page 1 of 1
Preparer: C. Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains
1	Please refer to D-Schedules in the minimum filing requirements.
2	Future expansions will be financed through a combination of
3	debt and equity, as appropiate.
4	

SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER
FPSC CONVENTIONAL TREATMENT

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

FPSC
Schedule No. 1 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A	$2,051.81	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	$2.39	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - All Customers	Actual Cost less 20%	$1,237.55	Sch. 4 (w)
4	Per Foot Equivalent	N/A	$7.55	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	$75.00	$90.00	Sch. 5 (w)
6	Per Connection - 1"	$100.00	$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	$175.00	$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
10	Per Connection - 5/8 " x 3/4"	$150.00	$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	**(5) Inspection Fee:**	N/A	N/A	
16	**Total Minimum Charges - (5/8" meter)**	$225.00	$3,522.36	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

FPSC
Schedule No. 2 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	$274,490	$162,430	$6,414	$60,043	$503,378	Sch. 6 (w) p 1
2	Land	$28				$28	Sch. 6 (w) p 1
3	Depreciable Assets	$274,464	$162,430	$6,414	$60,043	$503,352	
4	Accumulated Depreciation to Date	$80,312	$30,199	$1,542	$1,653	$113,706	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	$80,356	$30,199	$1,542	$1,653	$113,750	
6	Net Plant at Design Capacity	$194,134	$132,231	$4,872	$58,391	$389,627	
7	Transmission & Distribution / Collection Lines		$162,430			$162,430	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			32.27%	
9	CIAC to Date	$0	$54,533	$5,792	$3,531	$63,856	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	$0	$18,553	$978	$138	$19,667	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	$0	$18,553	$978	$138	$19,667	
12	Future Customers (ERC) to be Connected	0	0	0	0	0	Sch. 11 (w)
13	Composite Depreciation Rate	4.24%	2.33%			3.53%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	$75.00	$150.00	$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	11.34%	
16	Requested Service Availability Charge Per ERC	$2,051.81	$1,237.55	$90.00	$143.00	$3,522.36	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.03%	27.21%	N/A	N/A	11.36%	
18	Minimum Service Availability Charge Per ERC					$4,756,750.81	
19	Level of CIAC at Design Capacity					32.27%	
20	Maximum Service Availability Charge Per ERC					$14,469,950.00	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	99	40	78	78	77	Sch. 11 (w)
23	Current No. of Customers	99	85	78	78	78	Sch. 11 (w)
24	Annual Growth	7	7	N/A	N/A	7	Sch. 11 (w)
25	Calculation of Z	0	0	N/A	N/A	0	
26	Number of Years to Design Capacity	0.00	0.00	N/A	N/A	0.00	Sch. 11 (w)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER
- Based on Used & Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (a) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 3 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees		(2) Amount	(4) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Plant (Excluding General Plant)		$274,490	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant		($80,312)	Sch. 7 (w)
3	Net Plant In Service		$194,178	
4	Used & Useful %		99.97%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$194,124	
6	1996 ERCs		78	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs		7	Sch. 12 (w)
8	Total ERCs		85	
9	Net Plant Per ERC		$2,280	
10	Less: Utility Investment	10.00%	($228)	
11	Proposed Plant Capacity Fee Per ERC		$2,052	
12	Proposed Plant Capacity Fee Per Gallon (859 Gallons Per ERC)		$2.39	
	Calculation of Gallons Per ERC			
13	Total Consumption in Gallons		24,455,165	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's		78	Sch. 10 (w)
15	Consumption Per ERC		313,528	
16	Divide by 365 Days		365	
17	Gallons Per Day Per ERC		859	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER
- Based on Used and Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (s) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 4 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges		(2) Amount	(3) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Mains		$162,430	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains		($30,199)	Sch. 7 (w)
3	Net Plant In Service - Mains		$132,231	
4	Used & Useful %		100.0%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$132,231	
6	1996 ERCs		76	Sch. 10 (w)
7	Net Plant Per ERC - Mains		$1,695	
8	Less: Utility Investment	27.00%	($458)	
9	Proposed Main Extension Fee Per ERC		$1,238	
10	Proposed Main Extension Fee Per Foot (184 feet per lot)		$7.55	
	Calculation of Feet Per Lot			
11	A. Installed Footage of Distribution Mains		12,784	Annual Report
12	B. Number of Lots		76	Sch. 11 (w)
13	C. Feet per Lot (A/B)		184	

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

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

Explanation: Rule 25-30.565 (4) (l) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 1 of 2
Preparer: Bliss

Line No.	Descriptions		Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	METER INSTALLATIONS:								
1	1. Direct Labor (2 Persons x 1.5 Hours)		3	$45.18	$45.18	$45.18	$45.18	$45.18	At Cost
2	2. Materials	a. Meter Box (Standard)	1	$9.59	$9.59	$9.59	$18.55	$18.55	At Cost
3		b. Meter	1	$24.91	$40.81	$68.37	$190.80	$256.52	At Cost
4		c. Couplings (Brass)	2	$3.66	$3.66	$5.09	$20.67	$24.38	At Cost
5		d. Washers	2	$0.10	$0.10	$0.13	$0.27	$0.42	At Cost
6	3. A & G Overhead Rate (16.76%) *			$8.41	$9.08	$13.94	$38.60	$50.26	At Cost
7		Total		$89.85	$108.42	$142.30	$314.07	$395.31	At Cost
8		**Proposed**		**$90.00**	**$110.00**	**$140.00**	**$300.00**	**$385.00**	**At Cost**
	DOUBLE SERVICE INSTALLATIONS:								
9	1. Direct Labor (2 persons x 4 hours)		8	$120.48	$120.48	$120.46	$120.48	$120.46	At Cost
10	2. Materials	a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
11		b. Corporation Stop	1	$10.60	$10.60	$16.70	$44.52	$65.72	At Cost
12		c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$18.30	$33.30	At Cost
13		d. Curb Stop / Comp. ada	2	$25.44	$25.44	$35.94	$89.78	$127.20	At Cost
14		e. U-Branch (Double Serv	1	$13.89	$13.89	$13.69	$13.69	$13.89	At Cost
15	3. A & G Overhead Rate (16.76%)			$13.05	$13.05	$16.39	$31.63	$43.97	At Cost
16		Total		$211.42	$211.42	$234.66	$340.86	$426.62	At Cost
17		**Proposed (Each)**		**$108.00**	**$108.00**	**$117.00**	**$170.00**	**$213.00**	At Cost
	SINGLE SERVICE INSTALLATION:								
18	1. Direct Labor (2 persons x 4 hours)		8	$120.48	$120.48	$120.46	$120.48	$120.48	At Cost
19	2. Materials	a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
20		b. Corporation Stop	1	$10.60	$10.60	$16.70	$44.52	$65.72	At Cost
21		c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$18.30	$33.30	At Cost
22		d. Curb Stop / Comp. ada	1	$12.72	$12.72	$12.72	$12.72	$12.72	At Cost
23	3. A & G Overhead Rate (16.76%)			$8.59	$8.59	$10.17	$16.39	$22.46	At Cost
24		Total		$160.35	$180.35	$191.33	$234.67	$276.94	At Cost
25		**Proposed (Each)**		**$180.00**	**$180.00**	**$191.00**	**$235.00**	**$277.00**	At Cost
26		**Avg. for Single &**		**$143.00**	**$143.00**	**$154.00**	**$202.50**	**$245.00**	

A &G Overhead is only applied to the purchase of materials.
Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 650

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

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

Explanation: Rule 25-30.565 (4) (l) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 2 of 2
Preparer: Bliss

Line No.	Descriptions	Unit		5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	UNIT PRICES:								
1	Direct Labor	Hour	15.06						
	Material for Meters								
2	1. Meter	Each		24.91	40.81	68.37	190.80	256.52	At Cost
3	2. Meter Box (Standard)	Each		9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair		3.66	3.66	5.09	20.67	24.38	At Cost
5	4. Washers (Rubber)	Each		0.10	0.10	0.13	0.27	0.42	At Cost
	Material for New Service								
6	1. Tapping Saddle (Cost for 6")		22.26	22.26	22.26	22.26	22.26	22.26	At Cost
7	2. Corp Stop w/ Comp adaptor	Each		10.60	10.60	16.70	44.52	65.72	At Cost
8	3. Poly tubing (Hymol)	Foot		0.19	0.19	0.30	0.61	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each		12.72	12.72	17.97	44.69	63.60	At Cost
10	5. U-Branch (for Double Service)	Each		13.89	13.89	13.89	13.89	13.89	At Cost

Notes:
1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12. ($7.48 + $15.00)/2
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 6.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
Schedule No. 6 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	1,185	1,185				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	5	5				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	2	2				
7	304.2 Structures & Improvements	1,120	1,120				
8	305.2 Collecting & Impounding reservoirs	29,865	29,865				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	12,284	12,284				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	3,938	3,938				
13	310.2 Power Generation Equipment	7,847	7,847				
14	311.2 Pumping Equipment	107,522	107,522				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	19,649	19,649				
18	304.3 Structures & Improvements	16,478	16,478				
19	320.3 Water Treatment Equipment	72,866	72,866				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	24	24				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	1,373	1,373				
25	330.4 Distribution Reservoirs	325	325				
26	331.4 Transmission & Distribution	156,839		156,839			
27	333.4 Services	60,043				60,043	
28	334.4 Meters & Meter Installation	6,414			6,414		
29	335.4 Hydrants	5,591		5,591			
30	339.4 Other Plant & Miscellaneous	7	7				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	29					
33	304.5 Structures & Improvements	291					
34	340.5 Office Furniture & Equipment	160					
35	340.51 Computer Equipment	479					
36	341.5 Transportation Equipment	276					
37	342.5 Stores Equipment	3					
38	343.5 Tools, Shop & Garage Equipment	100					
39	344.5 Laboratory Equipment	91					
40	345.5 Power Operated Equipment	115					
41	346.5 Communication Equipment	52					
42	347.5 Miscellaneous Equipment	23					
43	348.5 Other Tangible Plant	44					
44	Subtotal	505,061	274,490	182,430	6,414	60,043	
45	Future Costs / CWIP	0	0	0	0	0	
46	Total	505,061	274,490	182,430	6,414	60,043	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 6 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	76	76				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	76	76	0	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	76	76	0	0	0	
47	Total Net Plant	505,061	274,490	162,430	6,414	60,043	
48	Used & Useful Percentage	100%	100%	100%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
Schedule No. 7 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	252	252				Book 1, A-9
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	265	265				
8	305.2 Collecting & Impounding reservoirs	16,408	16,408				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	7,156	7,156				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	226	226				
13	310.2 Power Generation Equipment	4,682	4,682				
14	311.2 Pumping Equipment	40,874	40,874				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	8,433	8,433				
19	320.3 Water Treatment Equipment	1,843	1,843				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	1	1				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	122	122				
25	330.4 Distribution Reservoirs	50	50				
26	331.4 Transmission & Distribution	29,749		29,749			
27	333.4 Services	1,653				1,653	
28	334.4 Meters & Meter Installation	1,542			1,542		
29	335.4 Hydrants	450		450			
30	339.4 Other Plant & Miscellaneous	1	1				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	68					
34	340.5 Office Furniture & Equipment	89					
35	340.51 Computer Equipment	235					
36	341.5 Transportation Equipment	222					
37	342.5 Stores Equipment	1					
38	343.5 Tools, Shop & Garage Equipment	54					
39	344.5 Laboratory Equipment	16					
40	345.5 Power Operated Equipment	97					
41	346.5 Communication Equipment	27					
42	347.5 Miscellaneous Equipment	7					
43	348.5 Other Tangible Plant	31					
44	Total	114,552	80,312	30,199	1,542	1,653	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 8 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	30	30				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	34	34				
8	305.2 Collecting & Impounding reservoirs	597	597				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	409	409				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	113	113				
13	310.2 Power Generation Equipment	392	392				
14	311.2 Pumping Equipment	5,376	5,376				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	499	499				
19	320.3 Water Treatment Equipment	3,315	3,315				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	1	1				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	42	42				
25	330.4 Distribution Reservoirs	9	9				
26	331.4 Transmission & Distribution	3,654		3,654			
27	333.4 Services	1,501				1,501	
28	334.4 Meters & Meter Installation	321			321		
29	335.4 Hydrants	124		124			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	7					
34	340.5 Office Furniture & Equipment	12					
35	340.51 Computer Equipment	80					
36	341.5 Transportation Equipment	46					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	6					
39	344.5 Laboratory Equipment	6					
40	345.5 Power Operated Equipment	10					
41	346.5 Communication Equipment	5					
42	347.5 Miscellaneous Equipment	2					
43	348.5 Other Tangible Plant	4					
44	Total Depreciation Expense	16,595	10,817	3,778	321	1,501	
45	1996 Average Depreciable Plant less Land	485,382	254,839	162,430	8,414	60,043	
46	Composite Depreciation Rate	3.42%	4.24%	2.33%	5.00%	2.50%	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 8 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	SOURCE OF SUPPLY & PUMPING						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	6	6				
15	339.2 Other Plant & Miscellaneous	0	0				
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	TRANSMISSION & DISTRIBUTION						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	GENERAL PLANT						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	8	6	0	0	0	
46	CIAC Amortization Expense	1,706	184	1,144	290	88	
47	Non Used & Useful Percentage	0%	0%	0%	0%	0%	
48	Non Used & Useful Amortization Expense	0	0	0	0	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC
Schedule No. 9 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average CIAC	(3) 1996 CIAC Acc. Amort.	(4) Supporting Schedules
1	Plant Capacity Fees	0	0	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	30,426	17,176	
3	Meter Installation Fees	5,792	976	
4	Contributed Lines	18,684	872	
5	Cont. Prpty Other than Lines	5,423	505	
6	Service Installation Fees	3,531	138	
7	TOTAL WATER CIAC	63,856	19,667	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
Schedule No. 10 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Meter Size	(2) 1996 Average No. of Customers	(3) Demand Factor	(4) Meter Equivalents (ERC)	(5) Supporting Schedules
	Residential:				
1	5/8" x 3/4"	0	1.0	0	MFR Vol. 5, 1996
2	3/4"	0	1.5	0	Sch. E-13
3	1"	0	2.5	0	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	0		0	
	General/Multi-Family/ & Wholesale:				
12	5/8" x 3/4"	7	1.0	7	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	3	5.0	15	
16	2"	1	8.0	8	
17	3"	3	16.0	46	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	14		76	
23	**Total Number of ERCs**	14		76	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER

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

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC
Schedule No. 11 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
	Water Treatment Plant:		
1	1996 ERCs	78	Sch. 10 (w)
2	Margin Reserve Factor	1.263	Note: (a)
3	Current ERCs Plus Margin Reserve	99	
4	Used & Useful Percentage	99.97%	Sch. 6 (w), p 2
5	Plant Capacity in ERCs	99	
6	Future ERCs	0	
7	Projected Average Annual Growth in ERCs	7	Sch. 12 (w)
8	Number of Years to Design Capacity	0.00	
	Distribution Mains:		
9	1996 ERCs	78	Sch. 10 (w)
10	Margin Reserve Factor	1.088	Note: (a)
11	Current ERC's with Margin Reserve	65	
12	Permitted No. of Lots/ERC's @ 12/31/96	40	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	40	
15	Future ERCs	0	
16	Projected Average Annual Growth in ERCs	7	Sch. 12 (w)
17	Number of Years to Design Capacity	0.00	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

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

Explanation: Rule 25-30.565 (4) (r) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC
Schedule No. 12 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) YEAR	(2) # New ERC's	(3) Total ERC's	(4) Supporting Schedules
1	1996		78	Vol 6, Book 1
2	1997	7	85	Sch F-8

SCHEDULE OF DEVELOPER AGREEMENTS

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

Explanation: Rule 25-30.565 (4) (j) Provide a list of outstanding developer agreements.

FPSC
Schedule No. 13 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: SSU / Lake / Sunshine Parkway Docket No.: 950495 Test Year Ended: 12/31/96 Historical [ ] Projected [X]	Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.	FPSC Schedule No. 14 (w) Page 1 of 1 Preparer: Bliss

Line No.	(1) Description
1	None - The company can not predict when property would be contributed under the
2	developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
3	

COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION OF TREATMENT FACILITIES

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

Explanation: Rule 25-30.565 (4) (n) Copies of approvals or permits for construction and operation of treatment facilities

FPSC
Schedule No. 15 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Copies of approvals and permits for construction and
2	operation of treatment facilities were provided in
3	the Additional Engineering Information.

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: SSU / Lake / Sunshine Parkway Docket No.: 950495 Test Year Ended: 12/31/96 Historical [ ] Projected [X]	Explanation: Rule 25-30.565 (4) (o) A detailed statement by a registered professional engineer showing the cost, by Uniform System of Accounting account numbers, and capacity of proposed plant expansion	FPSC Schedule No. 16 (w) Page 1 of 1 Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant
2	expansions.

SCHEDULE OF MANDATED PLANT UPGRADES

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

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC
Schedule No. 17 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	SSU does not foresee the imposition of mandated upgrades resulting from
2	the developer agreement identified in Volume VIII, Book 1

STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN EXTENSION POLICY

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

Explanation: Rule 25-30.565 (4) (u) A statement of the existing and proposed on-site and off-site main installation charges or policy

FPSC
Schedule No. 18 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

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

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 19
Page 1 of 1
Preparer: C. Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains
1	Please refer to D-Schedules in the minimum filing requirements.
2	Future expansions will be financed through a combination of
3	debt and equity, as appropiate.
4	

SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER
FPSC CONVENTIONAL TREATMENT

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

FPSC
Schedule No. 1 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A	$246.58	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	$1.83	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - All Customers	Actual Cost less 20%	$348.94	Sch. 4 (w)
4	Per Foot Equivalent	N/A	$6.02	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	$75.00	$90.00	Sch. 5 (w)
6	Per Connection - 1"	$100.00	$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	$175.00	$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	$300.00	Sch. 5 (w)
9	*Per Connection - Over 2"*	*ACTUAL COST*	*Actual Cost*	*Sch. 5 (w)*
	(4) Service Installation Charges:			
10	Per Connection - 5/8 " x 3/4"	$150.00	$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	**(5) Inspection Fee:**	N/A	N/A	
16	**Total Minimum Charges - (5/8" meter)**	$225.00	$828.52	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

FPSC
Schedule No. 2 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	$183,043	$265,208	$46,020	$12,238	$506,508	Sch. 6 (w) p 1
2	Land	$1,438				$1,438	Sch. 6 (w) p 1
3	Depreciable Assets	$181,605	$265,208	$46,020	$12,238	$505,070	
4	Accumulated Depreciation to Date	$27,347	($96,399)	$15,633	$2,341	($51,078)	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	$27,347	$265,208	$15,633	$2,341	$310,529	
6	Net Plant at Design Capacity	$155,696	$0	$30,386	$9,897	$195,979	
7	Transmission & Distribution / Collection Lines		$265,208			$265,208	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			52.38%	
9	CIAC to Date	$265	$24,934	$7,026	($68)	$32,156	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	$5	$6,971	$1,593	($7)	$8,562	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	$5	$60,005	$1,593	($7)	$61,596	
12	Future Customers (ERC) to be Connected	0	105	0	0	62	Sch. 11 (w)
13	Composite Depreciation Rate	3.67%	2.33%			2.88%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	$75.00	$150.00	$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	-13.44%	
16	Requested Service Availability Charge Per ERC	$246.58	$348.94	$90.00	$143.00	$828.52	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.17%	100.00%	N/A	N/A	-9.18%	
18	Minimum Service Availability Charge Per ERC					$9,556.65	
19	Level of CIAC at Design Capacity					52.36%	
20	Maximum Service Availability Charge Per ERC					$12,767.63	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	568	671	565	565	629	Sch. 11 (w)
23	Current No. of Customers	568	566	565	565	565	Sch. 11 (w)
24	Annual Growth	1	1	N/A	N/A	1	Sch. 11 (w)
25	Calculation of Z	0	112	N/A	N/A	46	
26	Number of Years to Design Capacity	0.00	91.29	N/A	N/A	54.01	Sch. 11 (w)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER
- Based on Used & Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (a) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 3 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees		(2) Amount	(4) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Plant (Excluding General Plant)		$183,043	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant		($27,347)	Sch. 7 (w)
3	Net Plant in Service		$155,696	
4	Used & Useful %		100.00%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$155,696	
6	1996 ERCs		565	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs		3	Sch. 12 (w)
8	Total ERCs		566	
9	Net Plant Per ERC		$274	
10	Less: Utility Investment	10.00%	($27)	
11	Proposed Plant Capacity Fee Per ERC		$247	
12	Proposed Plant Capacity Fee Per Gallon (135 Gallons Per ERC)		$1.83	
	Calculation of Gallons Per ERC			
13	Total Consumption in Gallons		27,755,720	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's		565	Sch. 10 (w)
15	Consumption Per ERC		49,140	
16	Divide by 365 Days		365	
17	Gallons Per Day Per ERC		135	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER
- Based on Used and Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (a) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 4 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges		(2) Amount	(3) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Mains		$265,208	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains		$96,399	Sch. 7 (w)
3	Net Plant In Service - Mains		$361,607	
4	Used & Useful %		74.7%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$269,992	
6	1996 ERCs		565	Sch. 10 (w)
7	Net Plant Per ERC - Mains		$478	
8	Less: Utility Investment	27.00%	($129)	
9	Proposed Main Extension Fee Per ERC		$349	
10	Proposed Main Extension Fee Per Foot (58 feet per lot)		$6.02	
	Calculation of Feet Per Lot			
11	A. Installed Footage of Distribution Mains		32,665	Annual Report
12	B. Number of Lots		565	Sch. 11 (w)
13	C. Feet per Lot (A/B)		58	

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

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

Explanation: Rule 25-30.565 (4) (l) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 1 of 2
Preparer: Bliss

Line No.	Descriptions		Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	METER INSTALLATIONS:								
1	1. Direct Labor (2 Persons x 1.5 Hours)		3	$45.18	$45.18	$45.18	$45.18	$45.18	At Cost
2	2. Materials	a. Meter Box (Standard)	1	$9.59	$9.59	$9.59	$18.55	$18.55	At Cost
3		b. Meter	1	$24.91	$40.81	$68.37	$190.80	$256.52	At Cost
4		c. Couplings (Brass)	2	$3.66	$3.66	$5.09	$20.67	$24.38	At Cost
5		d. Washers	2	$0.10	$0.10	$0.13	$0.27	$0.42	At Cost
6	3. A & G Overhead Rate (16.76%) *			$8.41	$9.06	$13.94	$38.60	$50.26	At Cost
7		Total		$89.85	$108.42	$142.30	$314.07	$395.31	At Cost
8		Proposed		$90.00	$110.00	$140.00	$300.00	$385.00	At Cost
	DOUBLE SERVICE INSTALLATIONS:								
9	1. Direct Labor (2 persons x 4 hours)		8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
10	2. Materials	a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
11		b. Corporation Stop	1	$10.60	$10.80	$16.70	$44.52	$65.72	At Cost
12		c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$16.30	$33.30	At Cost
13		d. Curb Stop / Comp. ada	2	$25.44	$25.44	$35.94	$89.76	$127.20	At Cost
14		e. U-Branch (Double Serv	1	$13.89	$13.89	$13.89	$13.89	$13.89	At Cost
15	3. A & G Overhead Rate (18.78%)			$13.05	$13.05	$18.39	$31.63	$43.97	At Cost
16		Total		$211.42	$211.42	$234.66	$340.86	$426.82	At Cost
17		Proposed (Each)		$108.00	$108.00	$117.00	$170.00	$213.00	At Cost
	SINGLE SERVICE INSTALLATION:								
18	1. Direct Labor (2 persons x 4 hours)		8	$120.48	$120.48	$120.46	$120.48	$120.46	At Cost
19	2. Materials	a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
20		b. Corporation Stop	1	$10.60	$10.60	$16.70	$44.52	$65.72	At Cost
21		c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$16.30	$33.30	At Cost
22		d. Curb Stop / Comp. ada	1	$12.72	$12.72	$12.72	$12.72	$12.72	At Cost
23	3. A & G Overhead Rate (16.76%)			$8.59	$8.59	$10.17	$16.39	$22.46	At Cost
24		Total		$180.35	$180.35	$191.33	$234.67	$276.94	At Cost
25		Proposed (Each)		$180.00	$180.00	$191.00	$235.00	$277.00	At Cost
26		Avg. for Single &		$143.00	$143.00	$164.00	$202.50	$245.00	

A &G Overhead is only applied to the purchase of materials.
Transportation O & M expenses for trucks & heavy equipment are booked separetely to Account 650

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

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

Explanation: Rule 25-30.585 (4) (t) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 2 of 2
Preparer: Bliss

Line No.	Descriptions	Unit		5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	UNIT PRICES:								
1	Direct Labor	Hour	15.06						
	Material for Meters								
2	1. Meter	Each		24.91	40.81	68.37	190.80	256.52	At Cost
3	2. Meter Box (Standard)	Each		9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair		3.68	3.66	5.09	20.67	24.38	At Cost
5	4. Washers (Rubber)	Each		0.10	0.10	0.13	0.27	0.42	At Cost
	Material for New Service								
6	1. Tapping Saddle (Cost for 6")		22.26	22.26	22.26	22.26	22.26	22.26	At Cost
7	2. Corp Stop w/ Comp adaptor	Each		10.60	10.60	16.70	44.52	65.72	At Cost
8	3. Poly tubing (Hymol)	Foot		0.19	0.19	0.30	0.61	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each		12.72	12.72	17.97	44.69	63.60	At Cost
10	5. U-Branch (for Double Service)	Each		13.89	13.89	13.89	13.89	13.89	At Cost

Notes:
1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12. ($7.48 + $15.00)/2
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 6.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (a) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
Schedule No. 6 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	1,178	1,178				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	1,401	1,401				
5	SOURCE OF SUPPLY & PUMPING						
6	303.2 Land & Land Rights	137	137				
7	304.2 Structures & Improvements	35,099	35,099				
8	305.2 Collecting & Impounding reservoirs	19	19				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	12,586	12,586				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	123	123				
13	310.2 Power Generation Equipment	30,603	30,603				
14	311.2 Pumping Equipment	28,072	28,072				
15	339.2 Other Plant & Miscellaneous	-61	-61				
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	305	305				
18	304.3 Structures & Improvements	4,595	4,595				
19	320.3 Water Treatment Equipment	12,061	12,061				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	1,301	1,301				
22	TRANSMISSION & DISTRIBUTION						
23	303.4 Land & Land Rights	8	8				
24	304.4 Structures & Improvements	3,467	3,467				
25	330.4 Distribution Reservoirs	54,129	54,129				
26	331.4 Transmission & Distribution	264,790		264,790			
27	333.4 Services	12,238				12,236	
28	334.4 Meters & Meter Installation	46,020			46,020		
29	335.4 Hydrants	418		418			
30	339.4 Other Plant & Miscellaneous	21	21				
31	GENERAL PLANT						
32	303.5 Land & Land Rights	1,551					
33	304.5 Structures & Improvements	15,813					
34	340.5 Office Furniture & Equipment	9,773					
35	340.51 Computer Equipment	28,014					
36	341.5 Transportation Equipment	15,006					
37	342.5 Stores Equipment	141					
38	343.5 Tools, Shop & Garage Equipment	5,447					
39	344.5 Laboratory Equipment	4,939					
40	345.5 Power Operated Equipment	6,238					
41	346.5 Communication Equipment	2,831					
42	347.5 Miscellaneous Equipment	1,273					
43	348.5 Other Tangible Plant	2,396					
44	Subtotal	597,931	183,043	265,208	46,020	12,238	
45	Future Costs / CWIP	0	0	0	0	0	
46	Total	597,931	183,043	265,208	46,020	12,238	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 6 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	67,192		67,192			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	67,192	0	67,192	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	67,192	0	67,192	0	0	
47	Total Net Plant	597,931	183,043	265,208	46,020	12,236	
48	Used & Useful Percentage	89%	100%	75%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (a) previously

FPSC
Schedule No. 7 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	294	294				Book 1, A-9
4	339.1 Other Plant & Miscellaneous	454	454				
5	SOURCE OF SUPPLY & PUMPING						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	14,229	14,229				
8	305.2 Collecting & Impounding reservoirs	-1	-1				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	1,364	1,364				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	25	25				
13	310.2 Power Generation Equipment	5,935	5,935				
14	311.2 Pumping Equipment	890	890				
15	339.2 Other Plant & Miscellaneous	-14	-14				
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	1,313	1,313				
19	320.3 Water Treatment Equipment	2,775	2,775				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	26	26				
22	TRANSMISSION & DISTRIBUTION						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	210	210				
25	330.4 Distribution Reservoirs	-160	-160				
26	331.4 Transmission & Distribution	-96,460		-96,460			
27	333.4 Services	2,341				2,341	
28	334.4 Meters & Meter Installation	15,633			15,633		
29	335.4 Hydrants	60		60			
30	339.4 Other Plant & Miscellaneous	6	6				
31	GENERAL PLANT						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	3,725					
34	340.5 Office Furniture & Equipment	4,830					
35	340.51 Computer Equipment	12,742					
36	341.5 Transportation Equipment	12,040					
37	342.5 Stores Equipment	52					
38	343.5 Tools, Shop & Garage Equipment	2,926					
39	344.5 Laboratory Equipment	881					
40	345.5 Power Operated Equipment	5,267					
41	346.5 Communication Equipment	1,485					
42	347.5 Miscellaneous Equipment	363					
43	348.5 Other Tangible Plant	1,694					
44	Total	-5,093	27,347	-96,399	15,633	2,341	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 8 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	29	29				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	56	56				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	1,063	1,063				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	419	419				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	4	4				
13	310.2 Power Generation Equipment	1,530	1,530				
14	311.2 Pumping Equipment	1,304	1,304				
15	339.2 Other Plant & Miscellaneous	-2	-2				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	139	139				
19	320.3 Water Treatment Equipment	549	549				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	52	52				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	105	105				
25	330.4 Distribution Reservoirs	1,461	1,461				
26	331.4 Transmission & Distribution	6,170		6,170			
27	333.4 Services	306				306	
28	334.4 Meters & Meter Installation	2,301			2,301		
29	335.4 Hydrants	9		9			
30	339.4 Other Plant & Miscellaneous	1	1				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	395					
34	340.5 Office Furniture & Equipment	652					
35	340.51 Computer Equipment	4,337					
36	341.5 Transportation Equipment	2,502					
37	342.5 Stores Equipment	8					
38	343.5 Tools, Shop & Garage Equipment	340					
39	344.5 Laboratory Equipment	329					
40	345.5 Power Operated Equipment	520					
41	346.5 Communication Equipment	283					
42	347.5 Miscellaneous Equipment	85					
43	348.5 Other Tangible Plant	240					
44	Total Depreciation Expense	25,187	6,710	6,179	2,301	306	
45	1996 Average Depreciable Plant less Land	595,930	182,593	265,208	46,020	12,238	
46	Composite Depreciation Rate	4.23%	3.67%	2.33%	5.00%	2.50%	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. B (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	1,148		1,148			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	1,148	0	1,148	0	0	
46	CIAC Amortization Expense	942	10	583	351	-2	
47	Non Used & Useful Percentage	11%	0%	25%	0%	0%	
48	Non Used & Useful Amortization Expense	106	0	148	0	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC
Schedule No. 9 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average CIAC	(3) 1996 CIAC Acc. Amort.	(4) Supporting Schedules
1	Plant Capacity Fees	265	5	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	24,934	6,971	
3	Meter Installation Fees	7,026	1,593	
4	Contributed Lines	0	0	
5	Cont. Prpty Other then Lines	0	0	
6	Service Installation Fees	-69	-7	
7	TOTAL WATER CIAC	32,156	8,562	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
Schedule No. 10 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Meter Size	(2) 1996 Average No. of Customers	(3) Demand Factor	(4) Meter Equivalents (ERC)	(5) Supporting Schedules
	Residential:				
1	5/8" x 3/4"	531	1.0	531	MFR Vol. 5, 1996
2	3/4"	0	1.5	0	Sch. E-13
3	1"	4	2.5	10	
4	1 1/2"	1	5.0	5	
5	2"	1	8.0	8	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	6"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	537		554	
	General/Multi-Family/ & Wholesale:				
12	5/8" x 3/4"	11	1.0	11	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	0	5.0	0	
16	2"	0	8.0	0	
17	3"	0	16.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	6"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	11		11	
23	**Total Number of ERCs**	548		565	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER

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

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC
Schedule No. 11 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
	Water Treatment Plant:		
1	1996 ERCs	565	Sch. 10 (w)
2	Margin Reserve Factor	1.006	Note: (e)
3	Current ERCs Plus Margin Reserve	568	
4	Used & Useful Percentage	100.00%	Sch. 6 (w), p 2
5	Plant Capacity in ERCs	568	
6	Future ERCs	0	
7	Projected Average Annual Growth in ERCs	1	Sch. 12 (w)
8	Number of Years to Design Capacity	0.00	
	Distribution Mains:		
9	1996 ERCs	565	Sch. 10 (w)
10	Margin Reserve Factor	1.002	Note: (a)
11	Current ERC's with Margin Reserve	566	
12	Permitted No. of Lots/ERC's @ 12/31/96	671	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	671	
15	Future ERCs	105	
16	Projected Average Annual Growth in ERCs	1	Sch. 12 (w)
17	Number of Years to Design Capacity	91.29	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

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

Explanation: Rule 25-30.565 (4) (r) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC
Schedule No. 12 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) YEAR	(2) # New ERC's	(3) Total ERC's	(4) Supporting Schedules
1	1996		565	Vol 8, Book 1
2	1997	1	566	Sch F-8
3	1998	1	567	
4	1999	1	568	
5	2000	1	569	
6	2001	1	571	
7	2002	1	572	
8	2003	1	573	
9	2004	1	574	
10	2005	1	575	
11	2006	1	576	
12	2007	1	577	
13	2008	1	579	
14	2009	1	580	
15	2010	1	581	
16	2011	1	582	
17	2012	1	583	
18	2013	1	584	
19	2014	1	586	
20	2015	1	587	
21	2016	1	588	
22	2017	1	589	
23	2018	1	590	
24	2019	1	591	
25	2020	1	592	
26	2021	1	594	
27	2022	1	595	
28	2023	1	596	
29	2024	1	597	
30	2025	1	598	
31	2026	1	599	
32	2027	1	600	
33	2028	1	602	
34	2029	1	603	
35	2030	1	604	
36	2031	1	605	
37	2032	1	606	
38	2033	1	607	
39	2034	1	609	
40	2035	1	610	
41	2036	1	611	

SCHEDULE OF DEVELOPER AGREEMENTS

Company: SSU / Osceola / Tropical Park Docket No.: 950495 Test Year Ended: 12/31/96 Historical [ ] Projected [X]	Explanation: Rule 25-30.565 (4) (j) Provide a list of outstanding developer agreements.	FPSC Schedule No. 13 (w) Page 1 of 1 Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

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

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months: an estimate of value and desc. of the property.

FPSC
Schedule No. 14 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	None - The company can not predict when property would be contributed under the
2	developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
3	

COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION OF TREATMENT FACILITIES

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

Explanation: Rule 25-30.565 (4) (n) Copies of approvals or permits for construction and operation of treatment facilities

FPSC
Schedule No. 15 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Copies of approvals and permits for construction and
2	operation of treatment facilities were provided in
3	the Additional Engineering Information.

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: SSU / Osceola / Tropical Park Docket No.: 950495 Test Year Ended: 12/31/96 Historical [ ] Projected [X]	Explanation: Rule 25-30.565 (4) (o) A detailed statement by a registered professional engineer showing the cost, by Uniform System of Accounting account numbers, and capacity of proposed plant expansion	FPSC Schedule No. 16 (w) Page 1 of 1 Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant
2	expansions.

SCHEDULE OF MANDATED PLANT UPGRADES

Company: SSU / Osceola / Tropical Park Docket No.: 950495 Test Year Ended: 12/31/96 Historical [ ] Projected [X]	Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.	FPSC Schedule No. 17 (w) Page 1 of 1 Preparer: Bliss

Line No.	(1) Description
1	SSU does not foresee the imposition of mandated upgrades resulting from
2	the developer agreement identified in Volume VIII, Book 1

STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN EXTENSION POLICY

Company: SSU / Osceola / Tropical Park
Docket No.: 850495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (u) A statement of the existing and proposed on-site and off-site main installation charges or policy

FPSC
Schedule No. 18 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

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

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 19
Page 1 of 1
Preparer: C. Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains
1	Please refer to D-Schedules in the minimum filing requirements.
2	Future expansions will be financed through a combination of
3	debt and equity, as appropriate.
4	

SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER
FPSC CONVENTIONAL TREATMENT

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

FPSC
Schedule No. 1 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A	$200.85	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	$0.85	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - All Customers	Actual Cost less 20%	$284.69	Sch. 4 (w)
4	Per Foot Equivalent	N/A	$7.49	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	$75.00	$90.00	Sch. 5 (w)
6	Per Connection - 1"	$100.00	$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	$175.00	$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
10	Per Connection - 5/8 " x 3/4"	$150.00	$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	**(5) Inspection Fee:**	N/A	N/A	
16	**Total Minimum Charges - (5/8" meter)**	$225.00	$718.54	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

FPSC
Schedule No. 2 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	$1,510,421	$2,283,218	$369,381	$369,192	$4,552,211	Sch. 6 (w) p 1
2	Land	$15,109				$15,109	Sch. 6 (w) p 1
3	Depreciable Assets	$1,495,312	$2,283,218	$369,381	$369,192	$4,537,103	
4	Accumulated Depreciation to Date	$363,468	$476,954	$90,429	$75,998	$1,006,849	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	$363,468	$517,175	$90,429	$75,998	$1,047,070	
6	Net Plant at Design Capacity	$1,146,953	$1,766,043	$278,952	$313,194	$3,505,141	
7	Transmission & Distribution / Collection Lines		$2,283,218			$2,283,218	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			50.15%	
9	CIAC to Date	$3,271	$1,318,794	$2,207,050	$80,295	$3,609,410	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	$57	$296,039	$689,224	$3,791	$989,111	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	$57	$319,271	$689,224	$3,791	$1,012,343	
12	Future Customers (ERC) to be Connected	0	193	0	0	116	Sch. 11 (w)
13	Composite Depreciation Rate	3.42%	2.32%			2.76%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	$75.00	$150.00	$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	74.83%	
16	Requested Service Availability Charge Per ERC	$200.65	$284.69	$90.00	$143.00	$718.54	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.26%	59.67%	N/A	N/A	76.46%	
18	Minimum Service Availability Charge Per ERC					($7,277.80)	
19	Level of CIAC at Design Capacity					50.16%	
20	Maximum Service Availability Charge Per ERC					$275.74	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	5,459	5,100	4,632	4,632	5,243	Sch. 11 (w)
23	Current No. of Customers	5,459	4,907	4,632	4,632	4,632	Sch. 11 (w)
24	Annual Growth	254	254	N/A	N/A	254	Sch. 11 (w)
25	Calculation of Z	0	2	N/A	N/A	1	
26	Number of Years to Design Capacity	0.00	0.78	N/A	N/A	0.46	Sch. 11 (w)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER
- Based on Used & Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (a) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 3 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees		(2) Amount	(4) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Plant (Excluding General Plant)		$1,510,421	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant		($363,468)	Sch. 7 (w)
3	Net Plant In Service		$1,146,953	
4	Used & Useful %		100.00%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$1,146,953	
6	1996 ERCs		4,632	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs		506	Sch. 12 (w)
8	Total ERCs		5,139	
9	Net Plant Per ERC		$223	
10	Less: Utility Investment	10.00%	($22)	
11	Proposed Plant Capacity Fee Per ERC		$201	
12	Proposed Plant Capacity Fee Per Gallon (235 Gallons Per ERC)		$0.85	
	Calculation of Gallons Per ERC			
13	Total Consumption in Gallons		396,986,651	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's		4,632	Sch. 10 (w)
15	Consumption Per ERC		85,714	
16	Divide by 365 Days		365	
17	Gallons Per Day Per ERC		235	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER
- Based on Used and Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (a) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 4 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges		(2) Amount	(3) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Mains		$2,283,218	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains		($476,954)	Sch. 7 (w)
3	Net Plant In Service - Mains		$1,806,264	
4	Used & Useful %		100.0%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$1,806,264	
6	1996 ERCs		4,632	Sch. 10 (w)
7	Net Plant Per ERC - Mains		$390	
8	Less: Utility Investment	27.00%	($105)	
9	Proposed Main Extension Fee Per ERC		$285	
10	Proposed Main Extension Fee Per Foot (38 feet per lot)		$7.49	
	Calculation of Feet Per Lot			
11	A. Installed Footage of Distribution Mains		174,225	Annual Report
12	B. Number of Lots		4,632	Sch. 11 (w)
13	C. Feet per Lot (A/B)		38	

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

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

Explanation: Rule 25-30.565 (4) (l) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 1 of 2
Preparer: Bliss

Line No.	Descriptions		Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	METER INSTALLATIONS:								
1	1. Direct Labor (2 Persons x 1.5 Hours)		3	$45.18	$45.18	$45.18	$45.18	$45.18	At Cost
2	2. Materials	a. Meter Box (Standard)	1	$9.59	$9.59	$9.59	$18.55	$18.55	At Cost
3		b. Meter	1	$24.91	$40.81	$68.37	$190.80	$256.52	At Cost
4		c. Couplings (Brass)	2	$3.66	$3.66	$5.09	$20.67	$24.38	At Cost
5		d. Washers	2	$0.10	$0.10	$0.13	$0.27	$0.42	At Cost
6	3. A & G Overhead Rate (16.76%) *			$6.41	$9.08	$13.94	$38.60	$50.28	At Cost
7		Total		$89.85	$108.42	$142.30	$314.07	$395.31	At Cost
8		Proposed		$90.00	$110.00	$140.00	$300.00	$385.00	At Cost
	DOUBLE SERVICE INSTALLATIONS:								
9	1. Direct Labor (2 persons x 4 hours)		8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
10	2. Materials	a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
11		b. Corporation Stop	1	$10.60	$10.60	$16.70	$44.52	$85.72	At Cost
12		c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$18.30	$33.30	At Cost
13		d. Curb Stop / Comp. ada	2	$25.44	$25.44	$35.94	$89.78	$127.20	At Cost
14		e. U-Branch (Double Serv	1	$13.89	$13.89	$13.89	$13.89	$13.89	At Cost
15	3. A & G Overhead Rate (16.78%)			$13.05	$13.05	$16.39	$31.63	$43.97	At Cost
16		Total		$211.42	$211.42	$234.66	$340.86	$426.82	At Cost
17		Proposed (Each)		$106.00	$106.00	$117.00	$170.00	$213.00	At Cost
	SINGLE SERVICE INSTALLATION:								
18	1. Direct Labor (2 persons x 4 hours)		8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
19	2. Materials	a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.28	$22.26	At Cost
20		b. Corporation Stop	1	$10.60	$10.60	$16.70	$44.52	$85.72	At Cost
21		c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$18.30	$33.30	At Cost
22		d. Curb Stop / Comp. ada	1	$12.72	$12.72	$12.72	$12.72	$12.72	At Cost
23	3. A & G Overhead Rate (16.76%)			$8.59	$8.59	$10.17	$16.39	$22.46	At Cost
24		Total		$180.35	$180.35	$191.33	$234.67	$276.94	At Cost
25		Proposed (Each)		$180.00	$180.00	$191.00	$235.00	$277.00	At Cost
26		Avg. for Single &		$143.00	$143.00	$154.00	$202.50	$245.00	

A &G Overhead is only appliad to the purchase of materials.
Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 650

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

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

Explanation: Rule 25-30.565 (4) (t) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 2 of 2
Preparer: Bliss

Line No.	Descriptions		Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	UNIT PRICES:								
1	Direct Labor		Hour	15.06					
	Material for Meters								
2	1.	Meter	Each	24.91	40.81	88.37	190.80	256.52	At Cost
3	2.	Meter Box (Standard)	Each	9.59	9.59	9.59	18.55	18.55	At Cost
4	3.	Couplings (Brass)	Pair	3.66	3.66	5.09	20.67	24.38	At Cost
5	4.	Washers (Rubber)	Each	0.10	0.10	0.13	0.27	0.42	At Cost
	Material for New Service								
6	1.	Tapping Saddle (Cost for 6")		22.26	22.26	22.26	22.26	22.26	22.26	At Cost
7	2.	Corp Stop w/ Comp adaptor	Each	10.60	10.60	16.70	44.52	65.72	At Cost
6	3.	Poly tubing (Hymol)	Foot	0.19	0.19	0.30	0.61	1.11	At Cost
9	4.	Curb Stop w/ Comp edaptor	Each	12.72	12.72	17.97	44.69	63.60	At Cost
10	5.	U-Branch (for Double Service)	Each	13.89	13.89	13.89	13.89	13.89	At Cost

Notes:
1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12. ($7.48 + $15.00)/2
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 6.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
Schedule No. 6 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0				MFR Vol. 3, Book 1, A-5
3	302.1 Franchises	85,458	85,458				
4	339.1 Other Plant & Miscellaneous	17,432	17,432				
5	SOURCE OF SUPPLY & PUMPING						
6	303.2 Land & Land Rights	7,007	7,007				
7	304.2 Structures & Improvements	177,998	177,998				
8	305.2 Collecting & Impounding reservoirs	17,572	17,572				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	128,403	128,403				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	441	441				
13	310.2 Power Generation Equipment	8,048	8,048				
14	311.2 Pumping Equipment	251,542	251,542				
15	339.2 Other Plant & Miscellaneous	20,178	20,178				
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	28	28				
18	304.3 Structures & Improvements	62,387	62,387				
19	320.3 Water Treatment Equipment	106,457	106,457				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	8,102	8,102				
22	TRANSMISSION & DISTRIBUTION						
23	303.4 Land & Land Rights	50,034	50,034				
24	304.4 Structures & Improvements	3,024	3,024				
25	330.4 Distribution Reservoirs	517,859	517,859				
26	331.4 Transmission & Distribution	2,065,532		2,065,532			
27	333.4 Services	389,192				389,192	
28	334.4 Meters & Meter Installation	369,381			369,381		
29	335.4 Hydrants	197,686		197,686			
30	339.4 Other Plant & Miscellaneous	48,651	48,651				
31	GENERAL PLANT						
32	303.5 Land & Land Rights	9,660					
33	304.5 Structures & Improvements	98,492					
34	340.5 Office Furniture & Equipment	60,868					
35	340.51 Computer Equipment	162,025					
36	341.5 Transportation Equipment	93,474					
37	342.5 Stores Equipment	877					
38	343.5 Tools, Shop & Garage Equipment	33,928					
39	344.5 Laboratory Equipment	30,785					
40	345.5 Power Operated Equipment	38,855					
41	346.5 Communication Equipment	17,630					
42	347.5 Miscellaneous Equipment	7,928					
43	348.5 Other Tangible Plant	14,920					
44	Subtotal	5,121,626	1,510,421	2,283,218	369,381	389,192	
45	Future Costs / CWIP	0	0	0	0	0	
46	Total	5,121,626	1,510,421	2,283,218	369,381	389,192	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 8 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	SOURCE OF SUPPLY & PUMPING						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	TRANSMISSION & DISTRIBUTION						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	GENERAL PLANT						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	0	0	0	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	0	0	0	0	0	
47	Total Net Plant	5,121,628	1,510,421	2,283,218	369,381	389,192	
48	Used & Useful Percentage	100%	100%	100%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
Schedule No. 7 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	18,002	18,002				Book 1, A-9
4	339.1 Other Plant & Miscellaneous	6,126	6,126				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	57,849	57,849				
8	305.2 Collecting & Impounding reservoirs	1,979	1,979				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	40,981	40,981				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	88	88				
13	310.2 Power Generation Equipment	-1,501	-1,501				
14	311.2 Pumping Equipment	74,884	74,884				
15	339.2 Other Plant & Miscellaneous	12,104	12,104				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	15,323	15,323				
19	320.3 Water Treatment Equipment	29,100	29,100				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	162	162				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	570	570				
25	330.4 Distribution Reservoirs	101,747	101,747				
26	331.4 Transmission & Distribution	442,428		442,428			
27	333.4 Services	75,998				75,998	
28	334.4 Meters & Meter Installation	90,429			90,429		
29	335.4 Hydrants	34,526		34,526			
30	339.4 Other Plant & Miscellaneous	6,057	6,057				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	23,200					
34	340.5 Office Furniture & Equipment	30,084					
35	340.51 Computer Equipment	79,361					
36	341.5 Transportation Equipment	74,990					
37	342.5 Stores Equipment	322					
38	343.5 Tools, Shop & Garage Equipment	18,225					
39	344.5 Laboratory Equipment	5,489					
40	345.5 Power Operated Equipment	32,803					
41	346.5 Communication Equipment	9,125					
42	347.5 Miscellaneous Equipment	2,258					
43	348.5 Other Tangible Plant	10,549					
44	Total	1,293,254	363,488	476,954	90,429	75,998	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 8 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	2,136	2,136				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	697	697				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	5,393	5,393				
8	305.2 Collecting & Impounding reservoirs	351	351				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	4,276	4,276				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	13	13				
13	310.2 Power Generation Equipment	402	402				
14	311.2 Pumping Equipment	12,577	12,577				
15	339.2 Other Plant & Miscellaneous	807	807				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	1,890	1,890				
19	320.3 Water Treatment Equipment	4,844	4,844				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	324	324				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	92	92				
25	330.4 Distribution Reservoirs	13,977	13,977				
26	331.4 Transmission & Distribution	48,593		48,593			
27	333.4 Services	9,730				9,730	
28	334.4 Meters & Meter Installation	18,469			18,469		
29	335.4 Hydrants	4,389		4,389			
30	339.4 Other Plant & Miscellaneous	1,946	1,946				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	2,462					
34	340.5 Office Furniture & Equipment	4,060					
35	340.51 Computer Equipment	27,010					
36	341.5 Transportation Equipment	15,582					
37	342.5 Stores Equipment	49					
38	343.5 Tools, Shop & Garage Equipment	2,120					
39	344.5 Laboratory Equipment	2,052					
40	345.5 Power Operated Equipment	3,237					
41	346.5 Communication Equipment	1,763					
42	347.5 Miscellaneous Equipment	529					
43	348.5 Other Tangible Plant	1,492					
44	Total Depreciation Expense	191,262	49,725	52,982	18,469	9,730	
45	1996 Average Depreciable Plant less Land	5,054,899	1,453,352	2,263,216	369,381	389,192	
46	Composite Depreciation Rate	3.78%	3.42%	2.32%	5.00%	2.50%	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 8 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	SOURCE OF SUPPLY & PUMPING						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structurss & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	TRANSMISSION & DISTRIBUTION						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	GENERAL PLANT						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	0	0	0	0	0	
46	CIAC Amortization Expense	145,489	9,982	23,147	110,353	2,007	
47	Non Used & Useful Percentage	0%	0%	0%	0%	0%	
48	Non Used & Useful Amortization Expense	0	0	0	0	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC
Schedule No. 9 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average CIAC	(3) 1996 CIAC Acc. Amort.	(4) Supporting Schedules
1	Plant Capacity Fees	3,271	57	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	609,750	183,634	
3	Meter Installation Fees	2,207,050	689,224	
4	Contributed Lines	371,064	42,443	
5	Cont. Prpty Other than Lines	337,980	69,962	
6	Service Installation Fees	80,295	3,791	
7	TOTAL WATER CIAC	3,609,410	989,111	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
Schedule No. 10 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Meter Size	(2) 1996 Average No. of Customers	(3) Demand Factor	(4) Meter Equivalents (ERC)	(5) Supporting Schedules
	Residential:				
1	5/8" x 3/4"	3,782	1.0	3,782	MFR Vol. 5, 1996
2	3/4"	2	1.5	4	Sch. E-13
3	1"	12	2.5	29	
4	1 1/2"	1	5.0	6	
5	2"	0	8.0	0	
6	3"	0	18.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	3,797		3,821	
	General/Multi-Family/ & Wholesale:				
12	5/8" x 3/4"	30	1.0	30	
13	3/4"	25	1.5	38	
14	1"	14	2.5	35	
15	1 1/2"	8	5.0	40	
16	2"	10	8.0	80	
17	3"	0	18.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	4	80.0	320	
21	10"	2	115.0	268	
22	Subtotal	93		811	
23	**Total Number of ERCs**	3,891		4,832	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER

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

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC
Schedule No. 11 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
	Water Treatment Plant:		
1	1996 ERCs	4,632	Sch. 10 (w)
2	Margin Reserve Factor	1.179	Note: (a)
3	Current ERCs Plus Margin Reserve	5,459	
4	Used & Useful Percentage	100.00%	Sch. 6 (w), p 2
5	Plant Capacity in ERCs	5,459	
6	Future ERCs	0	
7	Projected Average Annual Growth in ERCs	254	Sch. 12 (w)
8	Number of Years to Design Capacity	0.00	
	Distribution Mains:		
9	1996 ERCs	4,632	Sch. 10 (w)
10	Margin Reserve Factor	1.060	Note: (a)
11	Current ERC's with Margin Reserve	4,907	
12	Permitted No. of Lots/ERC's @ 12/31/96	5,100	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	5,100	
15	Future ERCs	193	
16	Projected Average Annual Growth in ERCs	254	Sch. 12 (w)
17	Number of Years to Design Capacity	0.76	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

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

Explanation: Rule 25-30.565 (4) (r) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC
Schedule No. 12 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) YEAR	(2) # New ERC's	(3) Total ERC's	(4) Supporting Schedules
1	1996		4,632	Vol 6, Book 1
2	1997	254	4,886	Sch F-6
3	1998	254	5,139	

SCHEDULE OF DEVELOPER AGREEMENTS

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

Explanation: Rule 25-30.565 (4) (j) Provide a list of outstanding developer agreements.

FPSC
Schedule No. 13 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: SSU / Orange / University Shores Docket No.: 950495 Test Year Ended: 12/31/96 Historical [ ] Projected [X]	Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.	FPSC Schedule No. 14 (w) Page 1 of 1 Preperer: Bliss

Line No.	(1) Description
1	None - The company can not predict when property would be contributed under the
2	developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
3	

COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION OF TREATMENT FACILITIES

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

Explanation: Rule 25-30.565 (4) (n) Copies of approvals or permits for construction and operation of treatment facilities

FPSC
Schedule No. 15 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Copies of approvals and permits for construction and
2	operation of treatment facilities were provided in
3	the Additional Engineering Information.

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: SSU / Orange / University Shores Docket No.: 950495 Test Year Ended: 12/31/96 Historical [ ] Projected [X]	Explanation: Rule 25-30.565 (4) (o) A detailed statement by a registered professional engineer showing the cost, by Uniform System of Accounting account numbers, and capacity of proposed plant expansion	FPSC Schedule No. 16 (w) Page 1 of 1 Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant
2	expansions.

SCHEDULE OF MANDATED PLANT UPGRADES

Company: SSU / Orange / University Shores
Docket No.: 950495
Test Year Ended: 12/31/96
Historical { } Projected [X]

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC
Schedule No. 17 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	SSU does not foresee the imposition of mandated upgrades resulting from
2	the developer agreement identified in Volume VIII, Book 1

STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN EXTENSION POLICY

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

Explanation: Rule 25-30.565 (4) (u) A statement of the existing and proposed on-site and off-site main installation charges or policy

FPSC
Schedule No. 18 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

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

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 19
Page 1 of 1
Preparer: C. Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains
1	Please refer to D-Schedules in the minimum filing requirements.
2	Future expansions will be financed through a combination of
3	debt and equity, as appropiate.
4	

SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER
FPSC CONVENTIONAL TREATMENT

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

FPSC
Schedule No. 1 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A	$213.84	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	$1.24	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - All Customers	N/A	$25.85	Sch. 4 (w)
4	Per Foot Equivalent	N/A	$0.57	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	ACTUAL COST	$90.00	Sch. 5 (w)
6	Per Connection - 1"	N/A	$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	N/A	$140.00	Sch. 5 (w)
8	Per Connection - 2"	N/A	$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
10	Per Connection - 5/8 " x 3/4"	ACTUAL COST	$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	**(5) Inspection Fee:**	N/A	N/A	
16	**Total Minimum Charges - (5/8" meter)**	$0.00	$472.59	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

FPSC
Schedule No. 2 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	$107,349	$51,248	$65,214	$3,876	$227,687	Sch. 8 (w) p 1
2	Land	$2,269				$2,269	Sch. 8 (w) p 1
3	Depreciable Assets	$105,080	$51,248	$65,214	$3,876	$225,416	
4	Accumulated Depreciation to Date	$18,845	$37,883	$12,544	$474	$69,746	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	$18,845	$37,883	$12,544	$474	$69,746	
6	Net Plant at Design Capacity	$86,505	$13,365	$52,670	$3,402	$157,941	
7	Transmission & Distribution / Collection Lines		$51,248			$51,248	Sch. 8 (w)
8	Minimum Level of CIAC		100.00%			22.51%	
9	CIAC to Date	$0	$0	$18,432	$0	$18,432	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	$0	$0	$6,561	$0	$6,561	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	$0	$0	$6,561	$0	$6,561	
12	Future Customers (ERC) to be Connected	0	0	0	0	0	Sch. 11 (w)
13	Composite Depreciation Rate	4.12%	2.33%			3.54%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	CTUAL COST	CTUAL COST	$0.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	7.52%	
16	Requested Service Availability Charge Per ERC	$213.84	$25.85	$90.00	$143.00	$472.89	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.00%	0.00%	N/A	N/A	7.52%	
18	Minimum Service Availability Charge Per ERC					$0.00	
19	Level of CIAC at Design Capacity					22.51%	
20	Maximum Service Availability Charge Per ERC					$0.00	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	373	340	373	373	362	Sch. 11 (w)
23	Current No. of Customers	373	373	373	373	373	Sch. 11 (w)
24	Annual Growth	0	0	N/A	N/A	0	Sch. 11 (w)
25	Calculation of Z	0	0	N/A	N/A	0	
26	Number of Years to Design Capacity	0.00	0.00	N/A	N/A	0.00	Sch. 11 (w)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER
- Based on Used & Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (s) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 3 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees		(2) Amount	(4) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Plant (Excluding General Plant)		$107,349	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant		($18,845)	Sch. 7 (w)
3	Net Plant In Service		$88,505	
4	Used & Useful %		100.00%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$88,505	
6	1996 ERCs		373	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs		0	Sch. 12 (w)
8	Total ERCs		373	
9	Net Plant Per ERC		$238	
10	Less: Utility Investment	10.00%	($24)	
11	Proposed Plant Capacity Fee Per ERC		$214	
12	Proposed Plant Capacity Fee Per Gallon (172 Gallons Per ERC)		$1.24	
	Calculation of Gallons Per ERC			
13	Total Consumption in Gallons		23,441,752	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's		373	Sch. 10 (w)
15	Consumption Per ERC		62,931	
16	Divide by 365 Days		365	
17	Gallons Per Day Per ERC		172	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER
- Based on Used and Useful Historical Plant -

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

Explanation: Rule 25-30.585 (4) (s) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 4 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges		(2) Amount	(3) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Mains		$51,248	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains		($37,883)	Sch. 7 (w)
3	Net Plant In Service - Mains		$13,365	
4	Used & Useful %		98.7%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$13,191	
6	1996 ERCs		373	Sch. 10 (w)
7	Net Plant Per ERC - Mains		$35	
8	Less: Utility Investment	27.00%	($10)	
9	Proposed Main Extension Fee Per ERC		$26	
10	Proposed Main Extension Fee Per Foot (45 feet per lot)		$0.57	
	Calculation of Feet Per Lot			
11	A. Installed Footage of Distribution Mains		16,759	Annual Report
12	B. Number of Lots		373	Sch. 11 (w)
13	C. Feet per Lot (A/B)		45	

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

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

Explanation: Rule 25-30.565 (4) (f) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 1 of 2
Preparer: Bliss

Line No.	Descriptions		Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	METER INSTALLATIONS:								
1	1. Direct Labor (2 Persons x 1.5 Hours)		3	$45.18	$45.18	$45.18	$45.18	$45.18	At Cost
2	2. Materials	a. Meter Box (Standard)	1	$9.59	$9.59	$9.59	$16.55	$16.55	At Cost
3		b. Meter	1	$24.91	$40.61	$68.37	$190.80	$256.52	At Cost
4		c. Couplings (Brass)	2	$3.66	$3.66	$5.09	$20.67	$24.38	At Cost
5		d. Washers	2	$0.10	$0.10	$0.13	$0.27	$0.42	At Cost
6	3. A & G Overhead Rate (16.76%) *			$8.41	$9.08	$13.94	$38.60	$50.28	At Cost
7		Total		$89.85	$108.42	$142.30	$314.07	$395.31	At Cost
8		**Proposed**		**$90.00**	**$110.00**	**$140.00**	**$300.00**	**$385.00**	**At Cost**
	DOUBLE SERVICE INSTALLATIONS:								
9	1. Direct Labor (2 persons x 4 hours)		8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
10	2. Materials	a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
11		b. Corporation Stop	1	$10.60	$10.60	$16.70	$44.52	$85.72	At Cost
12		c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$18.30	$33.30	At Cost
13		d. Curb Stop / Comp. ada	2	$25.44	$25.44	$35.94	$89.78	$127.20	At Cost
14		e. U-Branch (Double Serv	1	$13.89	$13.89	$13.89	$13.89	$13.89	At Cost
15	3. A & G Overhead Rate (16.76%)			$13.05	$13.05	$16.39	$31.83	$43.97	At Cost
16		Total		$211.42	$211.42	$234.66	$340.86	$426.82	At Cost
17		**Proposed (Each)**		**$106.00**	**$106.00**	**$117.00**	**$170.00**	**$213.00**	At Cost
	SINGLE SERVICE INSTALLATION:								
18	1. Direct Labor (2 persons x 4 hours)		8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
19	2. Materials	a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
20		b. Corporation Stop	1	$10.60	$10.60	$16.70	$44.52	$85.72	At Cost
21		c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$18.30	$33.30	At Cost
22		d. Curb Stop / Comp. ada	1	$12.72	$12.72	$12.72	$12.72	$12.72	At Cost
23	3. A & G Overhead Rate (16.76%)			$8.59	$8.59	$10.17	$16.39	$22.46	At Cost
24		Total		$180.35	$180.35	$191.33	$234.67	$278.94	At Cost
25		**Proposed (Each)**		**$180.00**	**$180.00**	**$191.00**	**$235.00**	**$277.00**	At Cost
28		**Avg. for Single &**		**$143.00**	**$143.00**	**$154.00**	**$202.50**	**$245.00**	

A &G Overhead is only applied to the purchase of materials.
Transportation O & M expenses for trucks & heavy equipment are booked separetely to Account 650

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

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

Explanation: Rule 25-30.565 (4) (t) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 2 of 2
Preparer: Bliss

Line No.	Descriptions		Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	UNIT PRICES:								
1	Direct Labor	Hour	15.06						
	Material for Meters								
2	1. Meter	Each		24.91	40.81	68.37	190.80	256.52	At Cost
3	2. Meter Box (Standard)	Each		9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair		3.66	3.68	5.09	20.87	24.38	At Cost
5	4. Washers (Rubber)	Each		0.10	0.10	0.13	0.27	0.42	At Cost
	Material for New Service								
6	1. Tapping Saddle (Cost for 6")		22.26	22.26	22.26	22.26	22.26	22.26	At Cost
7	2. Corp Stop w/ Comp adaptor	Each		10.60	10.60	16.70	44.52	65.72	At Cost
8	3. Poly tubing (Hymol)	Foot		0.19	0.19	0.30	0.61	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each		12.72	12.72	17.97	44.89	63.60	At Cost
10	5. U-Branch (for Double Service)	Each		13.89	13.89	13.89	13.89	13.89	At Cost

Notes:
1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12. ($7.48 + $15.00)/2
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 6.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
Schedule No. 6 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	SOURCE OF SUPPLY & PUMPING						
6	303.2 Land & Land Rights	1,191	1,191				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	14,263	14,263				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	21,124	21,124				
14	311.2 Pumping Equipment	1,729	1,729				
15	339.2 Other Plant & Miscellaneous	1,109	1,109				
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	46,656	46,656				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	1,078	1,078				
22	TRANSMISSION & DISTRIBUTION						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	20,199	20,199				
26	331.4 Transmission & Distribution	51,165		51,165			
27	333.4 Services	3,876				3,876	
28	334.4 Meters & Meter Installation	85,214			85,214		
29	335.4 Hydrants	83		83			
30	339.4 Other Plant & Miscellaneous	0	0				
31	GENERAL PLANT						
32	303.5 Land & Land Rights	1,265					
33	304.5 Structures & Improvements	13,105					
34	340.5 Office Furniture & Equipment	8,099					
35	340.51 Computer Equipment	21,559					
36	341.5 Transportation Equipment	12,437					
37	342.5 Stores Equipment	117					
38	343.5 Tools, Shop & Garage Equipment	4,514					
39	344.5 Laboratory Equipment	4,093					
40	345.5 Power Operated Equipment	5,170					
41	348.5 Communication Equipment	2,346					
42	347.5 Miscellaneous Equipment	1,055					
43	348.5 Other Tangible Plant	1,985					
44	Subtotal	303,452	107,349	51,248	85,214	3,876	
45	Future Costs / CWIP	0	0	0	0	0	
46	Total	303,452	107,349	51,248	85,214	3,876	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 6 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	664		664			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	664	0	664	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	664	0	664	0	0	
47	Total Net Plant	303,452	107,349	51,248	65,214	3,876	
48	Used & Useful Percentage	100%	100%	99%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Company: SSU / Lake / Valencia Terrace
Docket No.: 850495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
Schedule No. 7 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, A-9
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	6,598	6,598				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	6,887	6,887				
14	311.2 Pumping Equipment	-591	-591				
15	339.2 Other Plant & Miscellaneous	252	252				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	4,228	4,228				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	21	21				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	1,449	1,449				
26	331.4 Transmission & Distribution	37,881		37,881			
27	333.4 Services	474				474	
28	334.4 Meters & Meter Installation	12,544			12,544		
29	335.4 Hydrants	2		2			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	3,087					
34	340.5 Office Furniture & Equipment	4,003					
35	340.51 Computer Equipment	10,559					
36	341.5 Transportation Equipment	9,976					
37	342.5 Stores Equipment	42					
38	343.5 Tools, Shop & Garage Equipment	2,425					
39	344.5 Laboratory Equipment	730					
40	345.5 Power Operated Equipment	4,365					
41	346.5 Communication Equipment	1,214					
42	347.5 Miscellaneous Equipment	300					
43	348.5 Other Tangible Plant	1,404					
44	Total	107,853	16,845	37,883	12,544	474	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 8 (w)
Page 1 of 2
Preparer: Biles

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	475	475				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	1,056	1,056				
14	311.2 Pumping Equipment	86	86				
15	339.2 Other Plant & Miscellaneous	44	44				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	2,123	2,123				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	43	43				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	545	545				
26	331.4 Transmission & Distribution	1,192		1,192			
27	333.4 Services	97				97	
28	334.4 Meters & Meter Installation	3,261			3,261		
29	335.4 Hydrants	2		2			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	326					
34	340.5 Office Furniture & Equipment	540					
35	340.51 Computer Equipment	3,594					
36	341.5 Transportation Equipment	2,073					
37	342.5 Stores Equipment	8					
38	343.5 Tools, Shop & Garage Equipment	262					
39	344.5 Laboratory Equipment	273					
40	345.5 Power Operated Equipment	431					
41	346.5 Communication Equipment	235					
42	347.5 Miscellaneous Equipment	70					
43	348.5 Other Tangible Plant	199					
44	Total Depreciation Expense	16,955	4,372	1,194	3,261	97	
45	1996 Average Depreciable Plant less Land	300,978	106,158	51,248	65,214	3,876	
48	Composite Depreciation Rate	5.63%	4.12%	2.33%	5.00%	2.50%	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 8 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	SOURCE OF SUPPLY & PUMPING						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	TRANSMISSION & DISTRIBUTION						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	60		60			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	GENERAL PLANT						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	60	0	60	0	0	
46	CIAC Amortization Expense	922	0	0	922	0	
47	Non Used & Useful Percentage	0%	0%	1%	0%	0%	
48	Non Used & Useful Amortization Expense	2	0	0	0	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER

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

Explanation: Rule 25-30.565 (4) (i) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (i).

FPSC
Schedule No. 9 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average CIAC	(3) 1996 CIAC Acc. Amort.	(4) Supporting Schedules
1	Plant Capacity Fees	0	0	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	0	0	
3	Meter Installation Fees	18,432	8,561	
4	Contributed Lines	0	0	
5	Cont. Prpty Other than Lines	0	0	
6	Service Installation Fees	0	0	
7	TOTAL WATER CIAC	18,432	6,561	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
Schedule No. 10 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Meter Size	(2) 1996 Average No. of Customers	(3) Demand Factor	(4) Meter Equivalents (ERC)	(5) Supporting Schedules
	Residential:				
1	5/8" x 3/4"	353	1.0	353	MFR Vol. 5, 1996
2	3/4"	0	1.5	0	Sch. E-13
3	1"	0	2.5	0	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	353		353	
	General/Multi-Family/ & Wholesale:				
12	5/8" x 3/4"	4	1.0	4	
13	3/4"	0	1.5	0	
14	1"	1	2.5	3	
15	1 1/2"	1	5.0	5	
16	2"	1	8.0	8	
17	3"	0	18.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	7		20	
23	**Total Number of ERCs**	360		373	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER

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

Explanation: Rule 25-30.565 (4) (h) (I) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC
Schedule No. 11 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
	Water Treatment Plant:		
1	1996 ERCs	373	Sch. 10 (w)
2	Margin Reserve Factor	1.000	Note: (a)
3	Current ERCs Plus Margin Reserve	373	
4	Used & Useful Percentage	100.00%	Sch. 6 (w), p 2
5	Plant Capacity in ERCs	373	
6	Future ERCs	0	
7	Projected Average Annual Growth in ERCs	0	Sch. 12 (w)
8	Number of Years to Design Capacity	0.00	
	Distribution Mains:		
9	1996 ERCs	373	Sch. 10 (w)
10	Margin Reserve Factor	1.000	Note: (a)
11	Current ERC's with Margin Reserve	373	
12	Permitted No. of Lots/ERC's @ 12/31/96	340	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	340	
15	Future ERCs	0	
16	Projected Average Annual Growth in ERCs	0	Sch. 12 (w)
17	Number of Years to Design Capacity	0.00	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

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

Explanation: Rule 25-30.565 (4) (r) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC
Schedule No. 12 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) YEAR	(2) # New ERC's	(3) Total ERC's	(4) Supporting Schedules
1	1996		373	Vol 6, Book 1
2	1997	0	373	Sch F-8

SCHEDULE OF DEVELOPER AGREEMENTS

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

Explanation: Rule 25-30.565 (4) (j) Provide a list of outstanding developer agreements.

FPSC
Schedule No. 13 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

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

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC
Schedule No. 14 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	None - The company can not predict when property would be contributed under the
2	developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
3	

COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION OF TREATMENT FACILITIES

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

Explanation: Rule 25-30.565 (4) (n) Copies of approvals or permits for construction and operation of treatment facilities

FPSC
Schedule No. 15 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Copies of approvals and permits for construction and
2	operation of treatment facilities were provided in
3	the Additional Engineering Information.

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: SSU / Lake / Valencia Terrace Docket No.: 950495 Test Year Ended: 12/31/96 *Historical [ ] Projected [X]*	Explanation: Rule 25-30.565 (4) (c) A detailed statement by a registered professional engineer showing the cost, by *Uniform System of Accounting account numbers, and* capacity of proposed plant expansion	FPSC Schedule No. 16 (w) Page 1 of 1 *Preparer: Bliss*

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant
2	expansions.

SCHEDULE OF MANDATED PLANT UPGRADES

Company: SSU / Lake / Valencia Terrace Docket No.: 950495 Test Year Ended: 12/31/96 Historical [ ] Projected [X]	Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.	FPSC Schedule No. 17 (w) Page 1 of 1 Preparer: Bliss

Line No.	(1) Description
1	SSU does not foresee the imposition of mandated upgrades resulting from
2	the developer agreement identified in Volume VIII, Book 1

STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN EXTENSION POLICY

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

Explanation: Rule 25-30.565 (4) (u) A statement of the existing and proposed on-site and off-site main installation charges or policy

FPSC
Schedule No. 18 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

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

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability end cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 19
Page 1 of 1
Preparer: C. Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains
1	Please refer to D-Schedules in the minimum filing requirements.
2	Future expansions will be financed through a combination of
3	debt and equity, as appropiate.
4	

SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER
FPSC CONVENTIONAL TREATMENT

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

FPSC
Schedule No. 1 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A	$558.05	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	$3.65	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - All Customers	Actual Cost less 20%	$9.86	Sch. 4 (w)
4	Per Foot Equivalent	N/A	$0.14	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	$75.00	$90.00	Sch. 5 (w)
6	Per Connection - 1"	$100.00	$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	$175.00	$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
10	Per Connection - 5/8 " x 3/4"	$150.00	$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	**(5) Inspection Fee:**	N/A	N/A	
16	**Total Minimum Charges - (5/8" meter)**	$225.00	$800.92	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

FPSC
Schedule No. 2 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	$115,757	$3,510	$9,746	$14,396	$143,410	Sch. 6 (w) p 1
2	Land	$353				$353	Sch. 6 (w) p 1
3	Depreciable Assets	$115,404	$3,510	$9,746	$14,396	$143,056	
4	Accumulated Depreciation to Date	$23,410	$1,019	$5,028	$4,757	$34,214	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	$23,410	$3,243	$5,028	$4,757	$36,438	
6	Net Plant at Design Capacity	$92,348	$267	$4,717	$9,639	$106,972	
7	Transmission & Distribution / Collection Lines		$3,510			$3,510	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			2.45%	
9	CIAC to Date	$72	$30,832	$10,326	$808	$41,838	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	$1	$14,669	$3,266	$18	$17,954	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	$1	$34,076	$3,266	$16	$37,361	
12	Future Customers (ERC) to be Connected	0	80	0	0	2	Sch. 11 (w)
13	Composite Depreciation Rate	3.43%	2.34%			3.40%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	$75.00	$150.00	$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	4.67%	
16	Requested Service Availability Charge Per ERC	$558.05	$9.66	$90.00	$143.00	$800.92	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.08%	-1066.48%	N/A	N/A	5.92%	
16	Minimum Service Availability Charge Per ERC					($800.04)	
19	Level of CIAC at Design Capacity					2.45%	
20	Maximum Service Availability Charge Per ERC					$32,612.67	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	149	223	140	140	151	Sch. 11 (w)
23	Current No. of Customers	149	143	140	140	140	Sch. 11 (w)
24	Annual Growth	3	3	N/A	N/A	3	Sch. 11 (w)
25	Calculation of Z	0	25	N/A	N/A	0	
26	Number of Years to Design Capacity	0.00	27.12	N/A	N/A	0.60	Sch. 11 (w)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER
- Based on Used & Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (s) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 3 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees		(2) Amount	(4) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Plant (Excluding General Plant)		$115,757	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant		($23,410)	Sch. 7 (w)
3	Net Plant In Service		$92,348	
4	Used & Useful %		100.00%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$92,348	
6	1996 ERCs		140	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs		9	Sch. 12 (w)
8	Total ERCs		149	
9	Net Plant Per ERC		$620	
10	Less: Utility Investment	10.00%	($62)	
11	Proposed Plant Capacity Fee Per ERC		$558	
12	Proposed Plant Capacity Fee Per Gallon (153 Gallons Per ERC)		$3.65	
	Calculation of Gallons Per ERC			
13	Total Consumption in Gallons		7,809,662	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's		140	Sch. 10 (w)
15	Consumption Per ERC		55,750	
16	Divide by 365 Days		365	
17	Gallons Per Day Per ERC		153	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER
- Based on Used and Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (a) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 4 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges		(2) Amount	(3) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Mains		$3,510	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains		($1,018)	Sch. 7 (w)
3	Net Plant in Service - Mains		$2,492	
4	Used & Useful %		76.0%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$1,893	
6	1996 ERCs		140	Sch. 10 (w)
7	Net Plant Per ERC - Mains		$14	
8	Less: Utility Investment	27.00%	($4)	
9	Proposed Main Extension Fee Per ERC		$10	
10	Proposed Main Extension Fee Per Foot (73 feet per lot)		$0.14	
	Calculation of Feet Per Lot			
11	A. Installed Footage of Distribution Mains		10,195	Annual Report
12	B. Number of Lots		140	Sch. 11 (w)
13	C. Feet per Lot (A/B)		73	

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

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

Explanation: Rule 25-30.565 (4) (t) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 1 of 2
Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	METER INSTALLATIONS:							
1	1. Direct Labor (2 Persons x 1.5 Hours)	3	$45.18	$45.18	$45.18	$45.18	$45.18	At Cost
2	2. Materials a. Meter Box (Standard)	1	$9.59	$9.59	$9.59	$16.55	$16.55	At Cost
3	b. Meter	1	$24.91	$40.81	$68.37	$190.60	$256.52	At Cost
4	c. Couplings (Brass)	2	$3.66	$3.66	$5.09	$20.67	$24.38	At Cost
5	d. Washers	2	$0.10	$0.10	$0.13	$0.27	$0.42	At Cost
6	3. A & G Overhead Rate (18.78%) *		$6.41	$9.08	$13.94	$38.60	$50.26	At Cost
7	Total		$89.85	$108.42	$142.30	$314.07	$395.31	At Cost
8	**Proposed**		**$90.00**	**$110.00**	**$140.00**	**$300.00**	**$385.00**	At Cost
	DOUBLE SERVICE INSTALLATIONS:							
9	1. Direct Labor (2 persons x 4 hours)	8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
10	2. Materials a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
11	b. Corporation Stop	1	$10.60	$10.60	$16.70	$44.52	$65.72	At Cost
12	c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$16.30	$33.30	At Cost
13	d. Curb Stop / Comp. ada	2	$25.44	$25.44	$35.94	$89.78	$127.20	At Cost
14	e. U-Branch (Double Serv	1	$13.89	$13.89	$13.89	$13.89	$13.89	At Cost
15	3. A & G Overhead Rate (16.76%)		$13.05	$13.05	$16.39	$31.63	$43.97	At Cost
16	Total		$211.42	$211.42	$234.66	$340.66	$426.82	At Cost
17	**Proposed (Each)**		**$106.00**	**$106.00**	**$117.00**	**$170.00**	**$213.00**	At Cost
	SINGLE SERVICE INSTALLATION:							
18	1. Direct Labor (2 persons x 4 hours)	8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
19	2. Materials a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
20	b. Corporation Stop	1	$10.60	$10.60	$16.70	$44.52	$65.72	At Cost
21	c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$16.30	$33.30	At Cost
22	d. Curb Stop / Comp. ada	1	$12.72	$12.72	$12.72	$12.72	$12.72	At Cost
23	3. A & G Overhead Rate (16.76%)		$8.59	$8.59	$10.17	$16.39	$22.46	At Cost
24	Total		$180.35	$180.35	$191.33	$234.67	$276.94	At Cost
25	**Proposed (Each)**		**$180.00**	**$180.00**	**$191.00**	**$235.00**	**$277.00**	At Cost
26	**Avg. for Single &**		**$143.00**	**$143.00**	**$154.00**	**$202.50**	**$245.00**	

A &G Overhead is only applied to the purchase of materials.
Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 650

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

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

Explanation: Rule 25-30.565 (4) (t) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 2 of 2
Preparer: Bliss

Line No.	Description		Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	UNIT PRICES:								
1	Direct Labor		Hour	15.06					
	Material for Meters								
2	1.	Meter	Each		24.91	40.81	68.37	190.80	256.52	At Cost
3	2.	Meter Box (Standard)	Each		9.59	9.59	9.59	18.55	18.55	At Cost
4	3.	Couplings (Brass)	Pair		3.66	3.66	5.09	20.67	24.38	At Cost
5	4.	Washers (Rubber)	Each		0.10	0.10	0.13	0.27	0.42	At Cost
	Material for New Service								
6	1.	Tapping Saddle (Cost for 6")		22.26	22.26	22.26	22.26	22.26	22.26	At Cost
7	2.	Corp Stop w/ Comp adaptor	Each		10.60	10.60	16.70	44.52	65.72	At Cost
8	3.	Poly tubing (Hymol)	Foot		0.19	0.19	0.30	0.61	1.11	At Cost
9	4.	Curb Stop w/ Comp adaptor	Each		12.72	12.72	17.97	44.69	63.60	At Cost
10	5.	U-Branch (for Double Service)	Each		13.89	13.89	13.89	13.89	13.89	At Cost

Notes:
1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12. ($7.48 + $15.00)/2
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 6.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
Schedule No. 6 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	579	579				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	250	250				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	27	27				
7	304.2 Structures & Improvements	2,153	2,153				
8	305.2 Collecting & Impounding reservoirs	785	785				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	102	102				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	1,389	1,389				
13	310.2 Power Generation Equipment	19,746	19,746				
14	311.2 Pumping Equipment	8,485	8,485				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	1,753	1,753				
18	304.3 Structures & Improvements	12,959	12,959				
19	320.3 *Water Treatment Equipment*	6,835	6,835				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	326	326				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	2	2				
24	304.4 Structures & Improvements	1	1				
25	330.4 Distribution Reservoirs	60,238	60,238				
26	331.4 Transmission & Distribution	3,426		3,426			
27	333.4 Services	14,396				14,396	
28	334.4 Meters & Meter Installation	9,746			9,746		
29	335.4 Hydrants	82		82			
30	339.4 Other Plant & Miscellaneous	148	148				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	388					
33	304.5 Structures & Improvements	3,961					
34	340.5 Office Furniture & Equipment	2,446					
35	340.51 Computer Equipment	8,515					
36	341.5 Transportation Equipment	3,759					
37	342.5 Stores Equipment	35					
38	343.5 Tools, Shop & Garage Equipment	1,364					
39	344.5 Laboratory Equipment	1,237					
40	345.5 Power Operated Equipment	1,562					
41	346.5 Communication Equipment	709					
42	347.5 Miscelleneous Equipment	319					
43	348.5 *Other Tangible Plant*	600					
44	Subtotal	166,308	115,757	3,510	9,746	14,396	
45	Future Costs / CWIP	0	0	0	0	0	
46	Total	166,308	115,757	3,510	9,746	14,396	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 6 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	SOURCE OF SUPPLY & PUMPING						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	TRANSMISSION & DISTRIBUTION						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	844		844			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	GENERAL PLANT						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	844	0	844	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	844	0	844	0	0	
47	Total Net Plant	166,308	115,757	3,510	9,746	14,396	
48	Used & Useful Percentage	99%	100%	76%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
Schedule No. 7 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	213	213				Book 1, A-9
4	339.1 Other Plant & Miscellaneous	122	122				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	1,023	1,023				
8	305.2 Collecting & Impounding reservoirs	158	158				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	27	27				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	83	83				
13	310.2 Power Generation Equipment	4,939	4,939				
14	311.2 Pumping Equipment	6,079	6,079				
15	339.2 Other Plant & Miscellaneous	-2	-2				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	1,972	1,972				
19	320.3 Water Treatment Equipment	2,046	2,046				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	7	7				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	6,688	6,688				
26	331.4 Transmission & Distribution	1,007		1,007			
27	333.4 Services	4,757				4,757	
28	334.4 Meters & Meter Installation	5,028			5,028		
29	335.4 Hydrants	12		12			
30	339.4 Other Plant & Miscellaneous	54	54				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	933					
34	340.5 Office Furniture & Equipment	1,209					
35	340.51 Computer Equipment	3,191					
36	341.5 Transportation Equipment	3,016					
37	342.5 Stores Equipment	13					
38	343.5 Tools, Shop & Garage Equipment	733					
39	344.5 Laboratory Equipment	221					
40	345.5 Power Operated Equipment	1,319					
41	346.5 Communication Equipment	387					
42	347.5 Miscellaneous Equipment	91					
43	348.5 Other Tangible Plant	424					
44	Total	45,731	23,410	1,019	5,028	4,757	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 8 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	14	14				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	10	10				
5	SOURCE OF SUPPLY & PUMPING						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	65	65				
8	305.2 Collecting & Impounding reservoirs	16	16				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	3	3				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	40	40				
13	310.2 Power Generation Equipment	987	987				
14	311.2 Pumping Equipment	423	423				
15	339.2 Other Plant & Miscellaneous	0	0				
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	393	393				
19	320.3 Water Treatment Equipment	311	311				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	13	13				
22	TRANSMISSION & DISTRIBUTION						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	1,626	1,626				
26	331.4 Transmission & Distribution	80		80			
27	333.4 Services	360				360	
28	334.4 Meters & Meter Installation	487			487		
29	335.4 Hydrants	2		2			
30	339.4 Other Plant & Miscellaneous	6	6				
31	GENERAL PLANT						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	99					
34	340.5 Office Furniture & Equipment	183					
35	340.51 Computer Equipment	1,066					
36	341.5 Transportation Equipment	627					
37	342.5 Stores Equipment	2					
38	343.5 Tools, Shop & Garage Equipment	65					
39	344.5 Laboratory Equipment	83					
40	345.5 Power Operated Equipment	130					
41	346.5 Communication Equipment	71					
42	347.5 Miscellaneous Equipment	21					
43	348.5 Other Tangible Plant	60					
44	Total Depreciation Expense	7,263	3,907	82	487	360	
45	1996 Average Depreciable Plant less Land	164,137	113,975	3,510	9,746	14,396	
46	Composite Depreciation Rate	4.42%	3.43%	2.34%	5.00%	2.50%	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 8 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	28		28			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	28	0	28	0	0	
46	CIAC Amortization Expense	1,273	2	735	516	20	
47	Non Used & Useful Percentage	1%	0%	24%	0%	0%	
48	Non Used & Useful Amortization Expense	6	0	177	0	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC
Schedule No. 8 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average CIAC	(3) 1996 CIAC Acc. Amort.	(4) Supporting Schedules
1	Plant Capacity Fees	72	1	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	30,632	14,669	
3	Meter Installation Fees	10,326	3,266	
4	Contributed Lines	0	0	
5	Cont. Prpty Other than Lines	0	0	
6	Service Installation Fees	808	18	
7	TOTAL WATER CIAC	41,838	17,954	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

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

Explanation: Rule 25-30.585 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
Schedule No. 10 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Meter Size		(2) 1996 Average No. of Customers	(3) Demand Factor	(4) Meter Equivalents (ERC)	(5) Supporting Schedules
	Residential:					
1		5/8" x 3/4"	138	1.0	138	MFR Vol. 5, 1996
2		3/4"	0	1.5	0	Sch. E-13
3		1"	0	2.5	0	
4		1 1/2"	0	5.0	0	
5		2"	0	8.0	0	
6		3"	0	16.0	0	
7		4"	0	25.0	0	
8		6"	0	50.0	0	
9		8"	0	80.0	0	
10		10"	0	115.0	0	
11		Subtotal	138		138	
	General/Multi-Family/ & Wholesale:					
12		5/8" x 3/4"	2	1.0	2	
13		3/4"	0	1.5	0	
14		1"	0	2.5	0	
15		1 1/2"	0	5.0	0	
16		2"	0	8.0	0	
17		3"	0	16.0	0	
18		4"	0	25.0	0	
19		6"	0	50.0	0	
20		8"	0	80.0	0	
21		10"	0	115.0	0	
22		Subtotal	2		2	
23	**Total Number of ERCs**		140		140	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER

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

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC
Schedule No. 11 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
	Water Treatment Plant:		
1	1996 ERCs	140	Sch. 10 (w)
2	Margin Reserve Factor	1.062	Note: (a)
3	Current ERCs Plus Margin Reserve	149	
4	Used & Useful Percentage	100.00%	Sch. 6 (w), p 2
5	Plant Capacity in ERCs	149	
6	Future ERCs	0	
7	Projected Average Annual Growth in ERCs	3	Sch. 12 (w)
8	Number of Years to Design Capacity	0.00	
	Distribution Mains:		
9	1996 ERCs	140	Sch. 10 (w)
10	Margin Reserve Factor	1.021	Note: (a)
11	Current ERC's with Margin Reserve	143	
12	Permitted No. of Lots/ERC's @ 12/31/96	223	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	223	
15	Future ERCs	80	
16	Projected Average Annual Growth in ERCs	3	Sch. 12 (w)
17	Number of Years to Design Capacity	27.12	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

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

Explanation: Rule 25-30.565 (4) (r) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC
Schedule No. 12 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) YEAR	(2) # New ERC's	(3) Total ERC's	(4) Supporting Schedules
1	1996		140	Vol 6, Book 1
2	1997	3	143	Sch F-8
3	1998	3	146	
4	1999	3	149	
5	2000	3	152	
6	2001	3	155	
7	2002	3	158	
8	2003	3	161	
9	2004	3	164	
10	2005	3	167	
11	2006	3	170	
12	2007	3	173	
13	2008	3	175	
14	2009	3	176	
15	2010	3	181	
16	2011	3	184	
17	2012	3	187	
18	2013	3	190	
19	2014	3	193	
20	2015	3	196	
21	2016	3	199	
22	2017	3	202	
23	2018	3	205	
24	2019	3	208	
25	2020	3	211	
26	2021	3	214	
27	2022	3	217	
28	2023	3	220	
29	2024	3	223	
30	2025	3	226	

SCHEDULE OF DEVELOPER AGREEMENTS

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

Explanation: Rule 25-30.565 (4) (j) Provide a list of outstanding developer agreements.

FPSC
Schedule No. 13 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

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

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC
Schedule No. 14 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	None - The company can not predict when property would be contributed under the
2	developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
3	

COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION OF TREATMENT FACILITIES

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

Explanation: Rule 25-30.565 (4) (n) Copies of approvals or permits for construction and operation of treatment facilities

FPSC
Schedule No. 15 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Copies of approvals and permits for construction and
2	operation of treatment facilities were provided in
3	the Additional Engineering Information.

SCHEDULE OF PROPOSED PLANT EXPANSION

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

Explanation: Rule 25-30.565 (4) (o) A detailed statement by a registered professional engineer showing the cost, by Uniform System of Accounting account numbers, and capacity of proposed plant expansion

FPSC
Schedule No. 16 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant
2	expansions.

SCHEDULE OF MANDATED PLANT UPGRADES

Company: SSU / Lake / Venetian Village Docket No.: 950495 Test Year Ended: 12/31/96 Historical [ ] Projected [X]	Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.	FPSC Schedule No. 17 (w) Page 1 of 1 Preparer: Bliss

Line No.	(1) Description
1	SSU does not foresee the imposition of mandated upgrades resulting from
2	the developer agreement identified in Volume VIII, Book 1

STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN EXTENSION POLICY

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

Explanation: Rule 25-30.565 (4) (u) A statement of the existing and proposed on-site and off-site main installation charges or policy

FPSC
Schedule No. 18 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

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

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 19
Page 1 of 1
Preparer: C. Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains
1	Please refer to D-Schedules in the minimum filing requirements.
2	Future expansions will be financed through e combination of
3	debt and equity, as appropiate.
4	

SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER
FPSC CONVENTIONAL TREATMENT

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

FPSC
Schedule No. 1 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A	$577.31	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	$8.41	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - All Customers	Actual Cost less 20%	$63.23	Sch. 4 (w)
4	Per Foot Equivalent	N/A	$0.61	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	$75.00	$90.00	Sch. 5 (w)
6	Per Connection - 1"	$100.00	$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	$175.00	$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
10	Per Connection - 5/8 " x 3/4"	$150.00	$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	**(5) Inspection Fee:**	N/A	N/A	
16	**Total Minimum Charges - (5/8" meter)**	$225.00	$873.54	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

FPSC
Schedule No. 2 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	$155,265	$26,756	$14,915	$6,672	$203,608	Sch. 6 (w) p 1
2	Land	$346				$346	Sch. 6 (w) p 1
3	Depreciable Assets	$154,919	$26,756	$14,915	$6,872	$203,461	
4	Accumulated Depreciation to Date	$41,135	$9,564	$6,652	$2,241	$61,593	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	$154,919	$26,756	$6,652	$2,241	$192,568	
6	Net Plant at Design Capacity	$346	$0	$8,263	$4,631	$11,240	
7	Transmission & Distribution / Collection Lines		$26,756			$26,756	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			13.13%	
9	CIAC to Date	$48	$6,256	$4,915	$231	$11,450	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	$1	$2,239	$1,384	$5	$3,629	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	$355	$81,221	$1,384	$5	$82,965	
12	Future Customers (ERC) to be Connected	37	106	0	0	48	Sch. 11 (w)
13	Composite Depreciation Rate	3.97%	2.33%			3.72%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	$75.00	$150.00	$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	-983.91%	
16	Requested Service Availability Charge Per ERC	$577.31	$63.23	$90.00	$143.00	$873.54	Sch. 1 (w)
17	Level of CIAC at Design Capacity	-16720.46%	100.00%	N/A	N/A	-1908.35%	
18	Minimum Service Availability Charge Per ERC					($445.92)	
19	Level of CIAC at Design Capacity					13.13%	
20	Maximum Service Availability Charge Per ERC					($488.40)	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	178	249	140	140	169	Sch. 11 (w)
23	Current No. of Customers	141	141	140	140	140	Sch. 11 (w)
24	Annual Growth	0	0	N/A	N/A	0	Sch. 11 (w)
25	Calculation of Z	137	685	N/A	N/A	211	
26	Number of Years to Design Capacity	185.80	542.20	N/A	N/A	238.19	Sch. 11 (w)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER
- Based on Used & Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (a) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 3 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees		(2) Amount	(4) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Plant (Excluding General Plant)		$155,265	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant		($41,135)	Sch. 7 (w)
3	Net Plant In Service		$114,130	
4	Used & Useful %		79.16%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$90,349	
6	1996 ERCs		140	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs		1	Sch. 12 (w)
8	Total ERCs		141	
9	Net Plant Per ERC		$641	
10	Less: Utility Investment	10.00%	($64)	
11	Proposed Plant Capacity Fee Per ERC		$577	
12	Proposed Plant Capacity Fee Per Gallon (90 Gallons Per ERC)		$6.41	
	Calculation of Gallons Per ERC			
13	Total Consumption in Gallons		4,606,265	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's		140	Sch. 10 (w)
15	Consumption Per ERC		32,843	
16	Divide by 365 Days		365	
17	Gallons Per Day Per ERC		90	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER
- Based on Used and Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (s) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 4 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges		(2) Amount	(3) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Mains		$26,756	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains		($9,564)	Sch. 7 (w)
3	Net Plant in Service - Mains		$17,191	
4	Used & Useful %		70.7%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$12,148	
6	1996 ERCs		140	Sch. 10 (w)
7	Net Plant Per ERC - Mains		$87	
8	Less: Utility Investment	27.00%	($23)	
9	Proposed Main Extension Fee Per ERC		$63	
10	Proposed Main Extension Fee Per Foot (103 feet per lot)		$0.61	
	Calculation of Feet Per Lot			
11	A. Installed Footage of Distribution Mains		14,443	Annual Report
12	B. Number of Lots		140	Sch. 11 (w)
13	C. Feet per Lot (A/B)		103	

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

Company: SSU / Putnam / Welaka/Saratoga Harbour
Docket No.: 950495
Test Year En Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (t) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 1 of 2
Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	METER INSTALLATIONS:							
1	1. Direct Labor (2 Persons x 1.5 Hours)	3	$45.18	$45.18	$45.18	$45.18	$45.18	At Cost
2	2. Materials a. Meter Box (Standard)	1	$9.59	$9.59	$9.59	$18.55	$18.55	At Cost
3	b. Meter	1	$24.91	$40.81	$68.37	$190.80	$256.52	At Cost
4	c. Couplings (Brass)	2	$3.66	$3.66	$5.09	$20.87	$24.38	At Cost
5	d. Washers	2	$0.10	$0.10	$0.13	$0.27	$0.42	At Cost
6	3. A & G Overhead Rate (18.76%) *		$6.41	$9.08	$13.94	$36.60	$50.26	At Cost
7	Total		$89.85	$108.42	$142.30	$314.07	$395.31	At Cost
8	Proposed		$90.00	$110.00	$140.00	$300.00	$385.00	At Cost
	DOUBLE SERVICE INSTALLATIONS:							
9	1. Direct Labor (2 persons x 4 hours)	8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
10	2. Materials a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
11	b. Corporation Stop	1	$10.60	$10.60	$16.70	$44.52	$65.72	At Cost
12	c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$18.30	$33.30	At Cost
13	d. Curb Stop / Comp. eda	2	$25.44	$25.44	$35.94	$89.78	$127.20	At Cost
14	e. U-Branch (Double Serv	1	$13.89	$13.89	$13.89	$13.89	$13.89	At Cost
15	3. A & G Overhead Rate (16.76%)		$13.05	$13.05	$16.39	$31.83	$43.97	At Cost
16	Total		$211.42	$211.42	$234.66	$340.86	$426.82	At Cost
17	Proposed (Each)		~~$106.00~~	~~$106.00~~	~~$117.00~~	~~$170.00~~	~~$213.00~~	At Cost
	SINGLE SERVICE INSTALLATION:							
18	1. Direct Labor (2 persons x 4 hours)	8	$120.48	$120.48	$120.46	$120.48	$120.48	At Cost
19	2. Materials a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
20	b. Corporation Stop	1	$10.60	$10.60	$18.70	$44.52	$65.72	At Cost
21	c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$18.30	$33.30	At Cost
22	d. Curb Stop / Comp. eda	1	$12.72	$12.72	$12.72	$12.72	$12.72	At Cost
23	3. A & G Overhead Rate (18.76%)		$8.59	$6.59	$10.17	$16.39	$22.46	At Cost
24	Total		$180.35	$160.35	$191.33	$234.67	$276.94	At Cost
25	Proposed (Each)		$180.00	$160.00	$191.00	$235.00	$277.00	At Cost
26	Avg. for Single &		$143.00	$143.00	$154.00	$202.50	$245.00	

A &G Overhead is only applied to the purchase of materials.
Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 850

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

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

Explanation: Rule 25-30.565 (4) (t) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 2 of 2
Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	UNIT PRICES:							
1	Direct Labor	Hour	15.06					
	Material for Meters							
2	1. Meter	Each	24.91	40.81	66.37	190.80	256.52	At Cost
3	2. Meter Box (Standard)	Each	9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair	3.66	3.66	5.09	20.67	24.38	At Cost
5	4. Washers (Rubber)	Each	0.10	0.10	0.13	0.27	0.42	At Cost
	Material for New Service							
6	1. Tapping Saddle (Cost for 6")		22.26	22.26	22.26	22.26	22.26	At Cost
7	2. Corp Stop w/ Comp adaptor	Each		10.60	10.60	16.70	44.52	65.72	At Cost
8	3. Poly tubing (Hymol)	Foot		0.19	0.19	0.30	0.61	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each		12.72	12.72	17.97	44.88	63.60	At Cost
10	5. U-Branch (for Double Service)	Each		13.89	13.89	13.89	13.89	13.89	At Cost

Notes:
1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on everage of the min for grade 7 and midpoint of grade 12. ($7.48 + $15.00)/2
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 6.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
Schedule No. 6 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	178	178				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	167	167				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	23	23				
7	304.2 Structures & Improvements	6,478	6,478				
8	305.2 Collecting & Impounding reservoirs	17,168	17,168				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	1,267	1,267				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	30	30				
13	310.2 Power Generation Equipment	13	13				
14	311.2 Pumping Equipment	69,527	69,527				
15	339.2 Other Plant & Miscellaneous	1	1				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	3,356	3,356				
18	304.3 Structures & Improvements	6,170	6,170				
19	320.3 Water Treatment Equipment	20,474	20,474				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	323	323				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	1	1				
24	304.4 Structures & Improvements	40	40				
25	330.4 Distribution Reservoirs	27,985	27,985				
26	331.4 Transmission & Distribution	26,622		26,622			
27	333.4 Services	6,872				6,672	
28	334.4 Meters & Meter Installation	14,915			14,915		
29	335.4 Hydrants	134		134			
30	339.4 Other Plant & Miscellaneous	44	44				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	386					
33	304.5 Structures & Improvements	3,932					
34	340.5 Office Furniture & Equipment	2,430					
35	340.51 Computer Equipment	6,468					
36	341.5 Transportation Equipment	3,731					
37	342.5 Stores Equipment	35					
38	343.5 Tools, Shop & Garage Equipment	1,354					
39	344.5 Laboratory Equipment	1,226					
40	345.5 Power Operated Equipment	1,551					
41	346.5 Communication Equipment	704					
42	347.5 Miscellaneous Equipment	316					
43	348.5 Other Tangible Plant	596					
44	Subtotal	226,537	155,265	26,756	14,915	6,672	
45	Future Costs / CWIP	0	0	0	0	0	
46	Total	226,537	155,265	26,756	14,915	6,672	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 6 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	2,998	2,998				
8	305.2 Collecting & Impounding reservoirs	9,354	9,354				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	340	340				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	15	15				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	19,645	19,645				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	7,850		7,850			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	40,202	32,352	7,850	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	40,202	32,352	7,850	0	0	
47	Total Net Plant	226,537	155,265	28,758	14,915	8,872	
48	Used & Useful Percentage	82%	79%	71%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
Schedule No. 7 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	23	23				Book 1, A-9
4	339.1 Other Plant & Miscellaneous	34	34				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	1,634	1,634				
8	305.2 Collecting & Impounding reservoirs	2,059	2,059				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	738	738				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	7	7				
13	310.2 Power Generation Equipment	8	8				
14	311.2 Pumping Equipment	25,016	25,016				
15	339.2 Other Plant & Miscellaneous	-3	-3				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	2,299	2,299				
19	320.3 Water Treatment Equipment	6,125	6,125				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	7	7				
22	**TRANSMISSION & DISTRIBUTION**						
23	*303.4 Land & Land Rights*	*0*	*0*				
24	304.4 Structures & Improvements	9	9				
25	330.4 Distribution Reservoirs	3,138	3,138				
26	331.4 Transmission & Distribution	9,543		9,543			
27	333.4 Services	2,241				2,241	
28	334.4 Meters & Meter Installation	8,652			8,652		
29	335.4 Hydrants	22		22			
30	339.4 Other Plant & Miscellaneous	44	44				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	926					
34	340.5 Office Furniture & Equipment	1,201					
35	340.51 Computer Equipment	3,168					
36	341.5 Transportation Equipment	2,993					
37	342.5 Stores Equipment	13					
38	343.5 Tools, Shop & Garage Equipment	728					
39	344.5 Laboratory Equipment	219					
40	345.5 Power Operated Equipment	1,309					
41	346.5 Communication Equipment	364					
42	347.5 Miscellaneous Equipment	90					
43	348.5 Other Tangible Plant	421					
44	Total	73,025	41,135	9,564	8,652	2,241	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 6 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	4	4				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	7	7				
5	SOURCE OF SUPPLY & PUMPING						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	196	196				
8	305.2 Collecting & Impounding reservoirs	343	343				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	43	43				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	308.2 Supply Mains	1	1				
13	310.2 Power Generation Equipment	1	1				
14	311.2 Pumping Equipment	3,476	3,476				
15	339.2 Other Plant & Miscellaneous	0	0				
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	248	248				
19	320.3 Water Treatment Equipment	932	932				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	13	13				
22	TRANSMISSION & DISTRIBUTION						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	1	1				
25	330.4 Distribution Reservoirs	756	756				
26	331.4 Transmission & Distribution	820		620			
27	333.4 Services	172				172	
28	334.4 Meters & Meter Installation	746			748		
29	335.4 Hydrants	3		3			
30	339.4 Other Plant & Miscellaneous	2	2				
31	GENERAL PLANT						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	98					
34	340.5 Office Furniture & Equipment	162					
35	340.51 Computer Equipment	1,078					
36	341.5 Transportation Equipment	622					
37	342.5 Stores Equipment	2					
38	343.5 Tools, Shop & Garage Equipment	85					
39	344.5 Laboratory Equipment	82					
40	345.5 Power Operated Equipment	129					
41	346.5 Communication Equipment	70					
42	347.5 Miscellaneous Equipment	21					
43	348.5 Other Tangible Plant	60					
44	Total Depreciation Expense	9,973	6,023	623	748	172	
45	1996 Average Depreciable Plant less Land	222,772	151,885	26,756	14,915	6,672	
46	Composite Depreciation Rate	4.48%	3.97%	2.33%	5.00%	2.58%	

SCHEDULE DF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 8 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	121	121				
8	305.2 Collecting & Impounding reservoirs	212	212				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	27	27				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	1	1				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	1,534	1,534				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	285		285			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	2,180	1,895	285	0	0	
46	CIAC Amortization Expense	400	2	148	246	6	
47	Non Used & Useful Percentage	18%	21%	29%	0%	0%	
48	Non Used & Useful Amortization Expense	71	0	43	0	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC
Schedule No. 9 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average CIAC	(3) 1996 CIAC Acc. Amort.	(4) Supporting Schedules
1	Plant Capacity Fees	48	1	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	6,256	2,239	
3	Meter Installation Fees	4,915	1,384	
4	Contributed Lines	0	0	
5	Cont. Prpty Other than Lines	0	0	
6	Service Installation Fees	231	5	
7	TOTAL WATER CIAC	11,450	3,629	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
Schedule No. 10 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Meter Size	(2) 1996 Average No. of Customers	(3) Demand Factor	(4) Meter Equivalents (ERC)	(5) Supporting Schedules
	Residential:				
1	5/8" x 3/4"	137	1.0	137	MFR Vol. 5, 1996
2	3/4"	0	1.5	0	Sch. E-13
3	1"	1	2.5	3	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	6"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	138		139	
	General/Multi-Family/ & Wholesale:				
12	5/8" x 3/4"	1	1.0	1	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	0	5.0	0	
16	2"	0	8.0	0	
17	3"	0	16.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	6"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	1		1	
23	**Total Number of ERCs**	139		140	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER

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

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC
Schedule No. 11 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
	Water Treatment Plant:		
1	1996 ERCs	140	Sch. 10 (w)
2	Margin Reserve Factor	1.007	Note: (a)
3	Current ERCs Plus Margin Reserve	141	
4	Used & Useful Percentage	79.16%	Sch. 6 (w), p 2
5	Plant Capacity in ERCs	178	
6	Future ERCs	37	
7	Projected Average Annual Growth in ERCs	0	Sch. 12 (w)
8	Number of Years to Design Capacity	185.80	
	Distribution Mains:		
9	1996 ERCs	140	Sch. 10 (w)
10	Margin Reserve Factor	1.002	Note: (a)
11	Current ERC's with Margin Reserve	141	
12	Permitted No. of Lots/ERC's @ 12/31/96	249	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	249	
15	Future ERCs	108	
16	Projected Average Annual Growth in ERCs	0	Sch. 12 (w)
17	Number of Years to Design Capacity	542.20	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

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

Explanation: Rule 25-30.565 (4) (r) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC
Schedule No. 12 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) YEAR	(2) # New ERC's	(3) Total ERC's	(4) Supporting Schedules
1	1996		140	Vol 6, Book 1
2	1997	0	140	Sch F-8
3	1998	0	141	
4	1999	0	141	
5	2000	0	141	
6	2001	0	141	
7	2002	0	141	
8	2003	0	142	
9	2004	0	142	
10	2005	0	142	
11	2006	0	142	
12	2007	0	142	
13	2008	0	143	
14	2009	0	143	
15	2010	0	143	
16	2011	0	143	
17	2012	0	143	
18	2013	0	144	
19	2014	0	144	
20	2015	0	144	
21	2016	0	144	
22	2017	0	144	
23	2018	0	145	
24	2019	0	145	
25	2020	0	145	
26	2021	0	145	
27	2022	0	145	
28	2023	0	146	
29	2024	0	146	
30	2025	0	146	
31	2026	0	146	
32	2027	0	146	
33	2028	0	147	
34	2029	0	147	
35	2030	0	147	
36	2031	0	147	
37	2032	0	147	
38	2033	0	148	
39	2034	0	148	
40	2035	0	148	
41	2036	0	148	

SCHEDULE OF DEVELOPER AGREEMENTS

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

Explanation: Rule 25-30.565 (4) (j) Provide a list of outstanding developer agreements.

FPSC
Schedule No. 13 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

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

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC
Schedule No. 14 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	None - The company can not predict when property would be contributed under the
2	developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
3	

COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION OF TREATMENT FACILITIES

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

Explanation: Rule 25-30.565 (4) (n) Copies of approvals or permits for construction and operation of treatment facilities

FPSC
Schedule No. 15 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Copies of approvals and permits for construction and
2	operation of treatment facilities were provided in
3	the Additional Engineering Information.

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: SSU / Putnam / Welaka/Sanatoga Harbour		FPSC
Docket No.: 950495	Explanation: Rule 25-30.565 (4) (o) A detailed statement by	Schedule No. 16 (w)
Test Year Ended: 12/31/96	a registered professional engineer showing the cost, by	Page 1 of 1
Historical [ ] Projected [X]	Uniform System of Accounting account numbers, and capacity of proposed plant expansion	Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant
2	expansions.

SCHEDULE OF MANDATED PLANT UPGRADES

Company: SSU / Putnam / Welaka/Saratoga Harbour Docket No.: 950495 Test Year Ended: 12/31/96 Historical [ ] Projected [X]	Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.	FPSC Schedule No. 17 (w) Page 1 of 1 Preparer: Bliss

Line No.	(1) Description
1	SSU does not foresee the imposition of mandated upgrades resulting from
2	the developer agreement identified in Volume VIII, Book 1

STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN EXTENSION POLICY

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

Explanation: Rule 25-30.565 (4) (u) A statement of the existing and proposed on-site end off-site main installation cherges or policy

FPSC
Schedule No. 16 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

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

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 19
Page 1 of 1
Preparer: C. Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains
1	Please refer to D-Schedules in the minimum filing requirements.
2	Future expansions will be financed through a combination of
3	debt and equity, as appropiate.
4	

SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER
FPSC CONVENTIONAL TREATMENT

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

FPSC
Schedule No. 1 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A	$15.08	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	$0.07	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - All Customers	Actual Cost less 20%	$52.82	Sch. 4 (w)
4	Per Foot Equivalent	N/A	$1.32	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	$75.00	$90.00	Sch. 5 (w)
6	Per Connection - 1"	$100.00	$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	$175.00	$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
10	Per Connection - 5/8 " x 3/4"	$150.00	$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	**(5) Inspection Fee:**	N/A	N/A	
16	**Total Minimum Charges - (5/8" meter)**	$225.00	$300.90	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

FPSC
Schedule No. 2 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	$5,202	$24,203	$11,143	$3,214	$43,762	Sch. 6 (w) p 1
2	Land	$342				$342	Sch. 6 (w) p 1
3	Depreciable Assets	$4,860	$24,203	$11,143	$3,214	$43,420	
4	Accumulated Depreciation to Date	$2,714	$14,152	$3,852	($182)	$20,535	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	$2,714	$18,531	$3,852	($182)	$24,915	
6	Net Plant at Design Capacity	$2,488	$5,671	$7,291	$3,396	$18,847	
7	Transmission & Distribution / Collection Lines		$24,203			$24,203	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			55.31%	
9	CIAC to Date	$20,548	$270	$5,108	$958	$26,884	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	$8,147	$59	$1,012	$21	$9,239	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	$8,147	$108	$1,012	$21	$9,288	
12	Future Customers (ERC) to be Connected	0	25	0	0	20	Sch. 11 (w)
13	Composite Depreciation Rate	4.00%	2.33%			2.63%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	$75.00	$150.00	$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	115.73%	
16	Requested Service Availability Charge Per ERC	$15.08	$52.82	$90.00	$143.00	$300.90	Sch. 1 (w)
17	Level of CIAC at Design Capacity	498.34%	23.88%	N/A	N/A	123.28%	
18	Minimum Service Availability Charge Per ERC					($382.83)	
19	Level of CIAC at Design Capacity					55.31%	
20	Maximum Service Availability Charge Per ERC					($184.72)	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	149	167	139	139	184	Sch. 11 (w)
23	Current No. of Customers	149	142	139	139	139	Sch. 11 (w)
24	Annual Growth	3	3	N/A	N/A	3	Sch. 11 (w)
25	Calculation of Z	0	2	N/A	N/A	2	
26	Number of Years to Design Capacity	0.00	7.77	N/A	N/A	6.39	Sch. 11 (w)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER
- Based on Used & Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (s) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 3 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees		(2) Amount	(4) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Plant (Excluding General Plant)		$5,202	Sch. 8 (w) p 1
2	Less: Accumulated Depreciation - Plant		($2,714)	Sch. 7 (w)
3	Net Plant In Service		$2,488	
4	Used & Useful %		100.00%	Sch. 8 (w) p 2
5	Net Plant - Used & Useful		$2,488	
6	1996 ERCs		139	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs		10	Sch. 12 (w)
8	Total ERCs		149	
9	Net Plant Per ERC		$17	
10	Less: Utility Investment	10.00%	($2)	
11	Proposed Plant Capacity Fee Per ERC		$15	
12	Proposed Plant Capacity Fee Per Gallon (221 Gallons Per ERC)		$0.07	
	Calculation of Gallons Per ERC			
13	Total Consumption in Gallons		11,189,319	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's		139	Sch. 10 (w)
15	Consumption Per ERC		80,547	
16	Divide by 365 Days		365	
17	Gallons Per Day Per ERC		221	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER
- Based on Used and Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (s) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 4 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges		(2) Amount	(3) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Mains		$24,203	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains		($14,152)	Sch. 7 (w)
3	Net Plant In Service - Mains		$10,051	
4	Used & Useful %		100.0%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$10,051	
6	1996 ERCs		139	Sch. 10 (w)
7	Net Plant Per ERC - Mains		$72	
8	Less: Utility Investment	27.00%	($20)	
9	Proposed Main Extension Fee Per ERC		$53	
10	Proposed Main Extension Fee Per Foot (40 feet per lot)		$1.32	
	Calculation of Feet Per Lot			
11	A. Installed Footage of Distribution Mains		5,590	Annual Report
12	B. Number of Lots		139	Sch. 11 (w)
13	C. Feet per Lot (A/B)		40	

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

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

Explanation: Rule 25-30.565 (4) (t) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 1 of 2
Preparer: Bliss

Line No.	Descriptions		Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	METER INSTALLATIONS:								
1	1. Direct Labor (2 Persons x 1.5 Hours)		3	$45.18	$45.18	$45.18	$45.16	$45.16	At Cost
2	2. Materials	a. Meter Box (Standard)	1	$9.59	$9.59	$9.59	$18.55	$18.55	At Cost
3		b. Meter	1	$24.91	$40.61	$68.37	$190.80	$256.52	At Cost
4		c. Couplings (Brass)	2	$3.66	$3.66	$5.09	$20.67	$24.38	At Cost
5		d. Washers	2	$0.10	$0.10	$0.13	$0.27	$0.42	At Cost
6	3. A & G Overhead Rate (16.76%) *			$8.41	$9.06	$13.94	$38.60	$50.26	At Cost
7		Total		$89.85	$108.42	$142.30	$314.07	$395.31	At Cost
8		Proposed		$90.00	$110.00	$140.00	$300.00	$385.00	At Cost
	DOUBLE SERVICE INSTALLATIONS:								
9	1. Direct Labor (2 persons x 4 hours)		8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
10	2. Materials	a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
11		b. Corporation Stop	1	$10.60	$10.60	$16.70	$44.52	$65.72	At Cost
12		c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$16.30	$33.30	At Cost
13		d. Curb Stop / Comp. ada	2	$25.44	$25.44	$35.94	$89.78	$127.20	At Cost
14		e. U-Branch (Double Serv	1	$13.89	$13.89	$13.89	$13.89	$13.89	At Cost
15	3. A & G Overhead Rate (16.76%)			$13.05	$13.05	$16.39	$31.63	$43.97	At Cost
16		Total		$211.42	$211.42	$234.66	$340.86	$426.82	At Cost
17		Proposed (Each)		$106.00	$106.00	$117.00	$170.00	$213.00	At Cost
	SINGLE SERVICE INSTALLATION:								
18	1. Direct Labor (2 persons x 4 hours)		8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
19	2. Materials	a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
20		b. Corporation Stop	1	$10.60	$10.60	$16.70	$44.52	$65.72	At Cost
21		c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$16.30	$33.30	At Cost
22		d. Curb Stop / Comp. ada	1	$12.72	$12.72	$12.72	$12.72	$12.72	At Cost
23	3. A & G Overhead Rate (16.76%)			$8.59	$8.59	$10.17	$16.39	$22.46	At Cost
24		Total		$180.35	$180.35	$191.33	$234.67	$276.94	At Cost
25		Proposed (Each)		$180.00	$180.00	$191.00	$235.00	$277.00	At Cost
26		Avg. for Single &		$143.00	$143.00	$154.00	$202.50	$245.00	

A &G Overhead is only applied to the purchase of materials.
Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 650

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

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

Explanation: Rule 25-30.565 (4) (t) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 2 of 2
Preparer: Bliss

Line No.	Descriptions		Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	UNIT PRICES:								
1	Direct Labor		Hour	15.06					
	Material for Meters								
2	1.	Meter	Each	24.91	40.81	68.37	190.80	256.52	At Cost
3	2.	Meter Box (Standard)	Each	9.59	9.59	9.59	18.55	18.55	At Cost
4	3.	Couplings (Brass)	Pair	3.66	3.66	5.09	20.87	24.38	At Cost
5	4.	Washers (Rubber)	Each	0.10	0.10	0.13	0.27	0.42	At Cost
	Material for New Service								
6	1.	Tapping Saddle (Cost for 6")		22.26	22.26	22.26	22.26	22.26	At Cost
7	2.	Corp Stop w/ Comp adaptor	Each		10.80	10.80	16.70	44.52	65.72	At Cost
8	3.	Poly tubing (Hymol)	Foot		0.19	0.19	0.30	0.61	1.11	At Cost
9	4.	Curb Stop w/ Comp adaptor	Each		12.72	12.72	17.97	44.89	63.60	At Cost
10	5.	U-Branch (for Double Service)	Each		13.89	13.89	13.89	13.89	13.89	At Cost

Notes:
1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12. ($7.48 + $15.00)/2
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 6.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
Schedule No. 6 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	615	615				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	72	72				
5	SOURCE OF SUPPLY & PUMPING						
6	303.2 Land & Land Rights	28	28				
7	304.2 Structures & Improvements	56	56				
8	305.2 Collecting & Impounding reservoirs	9	9				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	454	454				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	26	26				
13	310.2 Power Generation Equipment	11	11				
14	311.2 Pumping Equipment	2,093	2,093				
15	339.2 Other Plant & Miscellaneous	0	0				
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	-3	-3				
18	304.3 Structures & Improvements	781	781				
19	320.3 Water Treatment Equipment	445	445				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	314	314				
22	TRANSMISSION & DISTRIBUTION						
23	303.4 Land & Land Rights	2	2				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	295	295				
26	331.4 Transmission & Distribution	24,120		24,120			
27	333.4 Services	3,214				3,214	
28	334.4 Meters & Meter Installation	11,143			11,143		
29	335.4 Hydrants	83		83			
30	339.4 Other Plant & Miscellaneous	4	4				
31	GENERAL PLANT						
32	303.5 Land & Land Rights	374					
33	304.5 Structures & Improvements	3,815					
34	340.5 Office Furniture & Equipment	2,358					
35	340.51 Computer Equipment	6,276					
36	341.5 Transportation Equipment	3,821					
37	342.5 Stores Equipment	34					
38	343.5 Tools, Shop & Garage Equipment	1,314					
39	344.5 Laboratory Equipment	1,192					
40	345.5 Power Operated Equipment	1,505					
41	346.5 Communication Equipment	683					
42	347.5 Miscellaneous Equipment	307					
43	348.5 Other Tangible Plant	578					
44	Subtotal	85,818	5,202	24,203	11,143	3,214	
45	Future Costs / CWIP	0	0	0	0	0	
46	Total	85,818	5,202	24,203	11,143	3,214	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 6 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	SOURCE OF SUPPLY & PUMPING						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	TRANSMISSION & DISTRIBUTION						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	GENERAL PLANT						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	0	0	0	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	0	0	0	0	0	
47	Total Net Plant	65,818	5,202	24,203	11,143	3,214	
48	Used & Useful Percentage	100%	100%	100%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
Schedule No. 7 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	125	125				Book 1, A-9
4	339.1 Other Plant & Miscellaneous	19	19				
5	SOURCE OF SUPPLY & PUMPING						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	12	12				
8	305.2 Collecting & Impounding reservoirs	1	1				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	266	266				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	7	7				
13	310.2 Power Generation Equipment	4	4				
14	311.2 Pumping Equipment	1,438	1,438				
15	339.2 Other Plant & Miscellaneous	-1	-1				
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	477	477				
19	320.3 Water Treatment Equipment	213	213				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	7	7				
22	TRANSMISSION & DISTRIBUTION						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	148	148				
26	331.4 Transmission & Distribution	14,141		14,141			
27	333.4 Services	-182				-182	
28	334.4 Meters & Meter Installation	3,852			3,852		
29	335.4 Hydrants	11		11			
30	339.4 Other Plant & Miscellaneous	0	0				
31	GENERAL PLANT						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	898					
34	340.5 Office Furniture & Equipment	1,185					
35	340.51 Computer Equipment	3,074					
36	341.5 Transportation Equipment	2,905					
37	342.5 Stores Equipment	13					
38	343.5 Tools, Shop & Garage Equipment	706					
39	344.5 Laboratory Equipment	212					
40	345.5 Power Operated Equipment	1,271					
41	346.5 Communication Equipment	353					
42	347.5 Miscellaneous Equipment	87					
43	348.5 Other Tangible Plant	409					
44	Total	31,628	2,714	14,152	3,852	-182	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. B (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	15	15				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	3	3				
5	SOURCE OF SUPPLY & PUMPING						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	2	2				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	15	15				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	1	1				
13	310.2 Power Generation Equipment	1	1				
14	311.2 Pumping Equipment	105	105				
15	339.2 Other Plant & Miscellaneous	0	0				
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	24	24				
19	320.3 Water Treatment Equipment	20	20				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	13	13				
22	TRANSMISSION & DISTRIBUTION						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	8	8				
26	331.4 Transmission & Distribution	562		562			
27	333.4 Services	80				80	
28	334.4 Meters & Meter Installation	557			557		
29	335.4 Hydrants	2		2			
30	339.4 Other Plant & Miscellaneous	0	0				
31	GENERAL PLANT						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	95					
34	340.5 Office Furniture & Equipment	157					
35	340.51 Computer Equipment	1,046					
36	341.5 Transportation Equipment	604					
37	342.5 Stores Equipment	2					
38	343.5 Tools, Shop & Garage Equipment	82					
39	344.5 Laboratory Equipment	79					
40	345.5 Power Operated Equipment	125					
41	346.5 Communication Equipment	68					
42	347.5 Miscellaneous Equipment	20					
43	348.5 Other Tangible Plant	58					
44	Total Depreciation Expense	3,744	207	564	557	80	
45	1996 Average Depreciable Plant less Land	65,418	5,175	24,203	11,143	3,214	
46	Composite Depreciation Rate	5.72%	4.00%	2.33%	5.00%	2.49%	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 8 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	SOURCE OF SUPPLY & PUMPING						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	TRANSMISSION & DISTRIBUTION						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	GENERAL PLANT						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	0	0	0	0	0	
46	CIAC Amortization Expense	1,150	865	8	255	24	
47	Non Used & Useful Percentage	0%	0%	0%	0%	0%	
48	Non Used & Useful Amortization Expense	0	0	0	0	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC
Schedule No. 9 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average CIAC	(3) 1996 CIAC Acc. Amort.	(4) Supporting Schedules
1	Plant Capacity Fees	20,548	8,147	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	270	59	
3	Meter Installation Fees	5,108	1,012	
4	Contributed Lines	0	0	
5	Cont. Prpty Other than Lines	0	0	
6	Service Installation Fees	958	21	
7	TOTAL WATER CIAC	26,884	9,239	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

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

Explanation: Rule 25-30.565 (4) (i) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
Schedule No. 10 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Meter Size	(2) 1996 Average No. of Customers	(3) Demand Factor	(4) Meter Equivalents (ERC)	(5) Supporting Schedules
	Residential:				
1	5/8" x 3/4"	139	1.0	139	MFR Vol. 5, 1996
2	3/4"	0	1.5	0	Sch. E-13
3	1"	0	2.5	0	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
8	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	139		139	
	General/Multi-Family/ & Wholesale:				
12	5/8" x 3/4"	0	1.0	0	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	0	5.0	0	
16	2"	0	8.0	0	
17	3"	0	16.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	0		0	
23	**Total Number of ERCs**	139		139	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER

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

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC
Schedule No. 11 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
	Water Treatment Plant:		
1	1996 ERCs	139	Sch. 10 (w)
2	Margin Reserve Factor	1.070	Note: (a)
3	Current ERCs Plus Margin Reserve	149	
4	Used & Useful Percentage	100.00%	Sch. 8 (w), p 2
5	Plant Capacity in ERCs	149	
6	Future ERCs	0	
7	Projected Average Annual Growth in ERCs	3	Sch. 12 (w)
8	Number of Years to Design Capacity	0.00	
	Distribution Mains:		
9	1996 ERCs	139	Sch. 10 (w)
10	Margin Reserve Factor	1.023	Note: (a)
11	Current ERC's with Margin Reserve	142	
12	Permitted No. of Lots/ERC's @ 12/31/96	167	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	167	
15	Future ERCs	25	
16	Projected Average Annual Growth in ERCs	3	Sch. 12 (w)
17	Number of Years to Design Capacity	7.77	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-6.

SCHEDULE OF PROJECTEO CUSTOMER GROWTH

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

Explanation: Rule 25-30.565 (4) (r) A schedule showing the projected growth rate for utilization of the existing plant and line capecity and future plant and line capacity

FPSC
Schedule No. 12 (w)
Pege 1 of 1
Preparer: Bliss

Line No.	(1) YEAR	(2) # New ERC's	(3) Total ERC's	(4) Supporting Schedules
1	1996		139	Vol 6, Book 1
2	1997	3	142	Sch F-8
3	1998	3	145	
4	1999	3	149	
5	2000	3	152	
6	2001	3	155	
7	2002	3	158	
8	2003	3	161	
9	2004	3	165	
10	2005	3	168	

SCHEDULE OF DEVELOPER AGREEMENTS

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

Explanation: Rule 25-30.565 (4) (j) Provide a list of outstanding developer agreements.

FPSC
Schedule No. 13 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

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

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC
Schedule No. 14 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	None - The company can not predict when property would be contributed under the
2	developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
3	

COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION OF TREATMENT FACILITIES

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

Explanation: Rule 25-30.565 (4) (n) Copies of approvals or permits for construction and operation of treatment facilities

FPSC
Schedule No. 15 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Copies of approvals and permits for construction and
2	operation of treatment facilities were provided in
3	the Additional Engineering Information.

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: SSU / Orange / Westmont Docket No.: 950495 Test Year Ended: 12/31/96 Historical [ ] Projected [X]	*Explanation:* Rule 25-30.565 (4) (o) A detailed statement by a registered professional engineer showing the cost, by Uniform System of Accounting account numbers, and capacity of proposed plant expansion	FPSC Schedule No. 16 (w) Page 1 of 1 Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant
2	*expansions.*

SCHEDULE OF MANDATED PLANT UPGRADES

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

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC
Schedule No. 17 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	SSU does not foresee the imposition of mandated upgrades resulting from
2	the developer agreement identified in Volume VIII, Book 1

STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN EXTENSION POLICY

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

Explanation: Rule 25-30.565 (4) (u) A statement of the existing and proposed on-site and off-site main installation charges or policy

FPSC
Schedule No. 18 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

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

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 19
Page 1 of 1
Preparer: C. Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains
1	Please refer to D-Schedules in the minimum filing requirements.
2	Future expansions will be financed through a combination of
3	debt and equity, as appropiate.
4	

SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER
FPSC CONVENTIONAL TREATMENT

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

FPSC
Schedule No. 1 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A	$676.82	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	$3.78	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - All Customers	Actual Cost less 20%	$217.58	Sch. 4 (w)
4	Per Foot Equivalent	N/A	$5.31	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	$75.00	$90.00	Sch. 5 (w)
6	Per Connection - 1"	$100.00	$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	$175.00	$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
10	Per Connection - 5/8 " x 3/4"	$150.00	$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	**(5) Inspection Fee:**	N/A	N/A	
16	**Total Minimum Charges - (5/8" meter)**	$225.00	$1,127.40	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

FPSC
Schedule No. 2 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	$102,402	$41,889	$12,139	$9,623	$166,053	Sch. 6 (w) p 1
2	Land	$12,868				$12,868	Sch. 6 (w) p 1
3	Depreciable Assets	$89,534	$41,889	$12,139	$9,623	$153,185	
4	Accumulated Depreciation to Date	$21,722	$10,196	$3,098	$2,250	$37,266	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	$21,722	$10,196	$3,098	$2,250	$37,266	
6	Net Plant at Design Capacity	$80,680	$31,693	$9,040	$7,374	$126,787	
7	Transmission & Distribution / Collection Lines		$41,889			$41,889	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			25.23%	
9	CIAC to Date	$506	$67,208	$13,740	$231	$81,685	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	$10	$17,989	$3,589	$5	$21,593	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	$10	$17,989	$3,589	$5	$21,593	
12	Future Customers (ERC) to be Connected	0	0	0	0	0	Sch. 11 (w)
13	Composite Depreciation Rate	4.13%	2.33%			3.61%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	$75.00	$150.00	$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	48.66%	
16	Requested Service Availability Charge Per ERC	$678.82	$217.58	$90.00	$143.00	$1,127.40	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.61%	155.30%	N/A	N/A	46.66%	
18	Minimum Service Availability Charge Per ERC					$0.00	
19	Level of CIAC at Design Capacity					25.23%	
20	Maximum Service Availability Charge Per ERC					$0.00	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	109	106	106	106	106	Sch. 11 (w)
23	Current No. of Customers	109	107	106	106	106	Sch. 11 (w)
24	Annual Growth	1	1	N/A	N/A	1	Sch. 11 (w)
25	Calculation of Z	0	0	N/A	N/A	0	
26	Number of Years to Design Capacity	0.00	0.00	N/A	N/A	0.00	Sch. 11 (w)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER
- Based on Used & Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (a) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 3 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees		(2) Amount	(4) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Plant (Excluding General Plant)		$102,402	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant		($21,722)	Sch. 7 (w)
3	Net Plant In Service		$80,680	
4	Used & Useful %		100.00%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$80,680	
6	1996 ERCs		106	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs		1	Sch. 12 (w)
8	Total ERCs		107	
9	Net Plant Per ERC		$752	
10	Less: Utility Investment	10.00%	($75)	
11	Proposed Plant Capacity Fee Per ERC		$677	
12	*Proposed Plant Capacity Fee Per Gallon (179 Gallons Per ERC)*		$3.78	
	Calculation of Gallons Per ERC			
13	Total Consumption in Gallons		6,958,440	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's		106	Sch. 10 (w)
15	Consumption Per ERC		65,440	
16	Divide by 365 Days		365	
17	Gallons Per Day Per ERC		179	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER
- Based on Used and Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (s) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 4 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges		(2) Amount	(3) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Mains		$41,889	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains		($10,196)	Sch. 7 (w)
3	Net Plant in Service - Mains		$31,693	
4	Used & Useful %		100.0%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$31,693	
6	1996 ERCs		106	Sch. 10 (w)
7	Net Plant Per ERC - Mains		$298	
8	Less: Utility Investment	27.00%	($80)	
9	Proposed Main Extension Fee Per ERC		$218	
10	Proposed Main Extension Fee Per Foot (41 feet per lot)		$5.31	
	Calculation of Feet Per Lot			
11	A. Installed Footage of Distribution Mains		4,330	Annual Report
12	B. Number of Lots		106	Sch. 11 (w)
13	C. Feet per Lot (A/B)		41	

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

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

Explanation: Rule 25-30.565 (4) (t) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 1 of 2
Preparer: Bliss

Line No.	Descriptions		Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	METER INSTALLATIONS:								
1	1. Direct Labor (2 Persons x 1.5 Hours)		3	$45.18	$45.18	$45.18	$45.18	$45.18	At Cost
2	2. Materials	a. Meter Box (Standard)	1	$9.59	$9.59	$9.59	$18.55	$18.55	At Cost
3		b. Mstar	1	$24.91	$40.81	$68.37	$190.80	$256.52	At Cost
4		c. Couplings (Brass)	2	$3.66	$3.66	$5.09	$20.87	$24.38	At Cost
5		d. Washers	2	$0.10	$0.10	$0.13	$0.27	$0.42	At Cost
6	3. A & G Overhead Rate (18.78%) *			$8.41	$9.08	$13.94	$38.80	$50.28	At Cost
7		Total		$89.85	$108.42	$142.30	$314.07	$395.31	At Cost
8		Proposed		$90.00	$110.00	$140.00	$300.00	$385.00	At Cost
	DOUBLE SERVICE INSTALLATIONS:								
9	1. Direct Labor (2 persons x 4 hours)		8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
10	2. Materials	a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
11		b. Corporation Stop	1	$10.60	$10.60	$16.70	$44.52	$65.72	At Cost
12		c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$18.30	$33.30	At Cost
13		d. Curb Stop / Comp. ada	2	$25.44	$25.44	$35.94	$89.76	$127.20	At Cost
14		e. U-Branch (Double Serv	1	$13.89	$13.89	$13.89	$13.89	$13.89	At Cost
15	3. A & G Overhead Rate (16.76%)			$13.05	$13.05	$16.39	$31.83	$43.97	At Cost
16		Total		$211.42	$211.42	$234.66	$340.86	$426.82	At Cost
17		Proposed (Each)		$106.00	$106.00	$117.00	$170.00	$213.00	At Cost
	SINGLE SERVICE INSTALLATION:								
18	1. Direct Labor (2 persons x 4 hours)		8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
19	2. Materials	a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
20		b. Corporation Stop	1	$10.60	$10.60	$16.70	$44.52	$65.72	At Cost
21		c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$18.30	$33.30	At Cost
22		d. Curb Stop / Comp. ada	1	$12.72	$12.72	$12.72	$12.72	$12.72	At Cost
23	3. A & G Overhead Rate (16.76%)			$8.59	$8.59	$10.17	$16.39	$22.48	At Cost
24		Total		$180.35	$180.35	$191.33	$234.87	$276.94	At Cost
25		Proposed (Each)		$180.00	$180.00	$191.00	$235.00	$277.00	At Cost
26		Avg. for Single &		$143.00	$143.00	$154.00	$202.50	$245.00	

A &G Overhead is only applied to the purchase of materials.
Transportation O & M expenses for trucks & heavy equipment are bookad seperately to Account 650

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

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

Explanation: Rule 25-30.565 (4) (i) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 2 of 2
Preparer: Bliss

Line No.	Descriptions	Unit		5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	UNIT PRICES:								
1	Direct Labor	Hour	15.06						
	Material for Meters								
2	1. Meter	Each		24.81	40.81	68.37	190.80	256.52	At Cost
3	2. Meter Box (Standard)	Each		9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair		3.66	3.66	5.09	20.67	24.38	At Cost
5	4. Washers (Rubber)	Each		0.10	0.10	0.13	0.27	0.42	At Cost
	Material for New Service								
6	1. Tapping Saddle (Cost for 6")		22.26	22.26	22.26	22.26	22.26	22.26	At Cost
7	2. Corp Stop w/ Comp adaptor	Each		10.60	10.60	16.70	44.52	65.72	At Cost
8	3. Poly tubing (Hymol)	Foot		0.19	0.19	0.30	0.61	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each		12.72	12.72	17.97	44.69	63.60	At Cost
10	5. U-Branch (for Double Service)	Each		13.89	13.89	13.89	13.89	13.89	At Cost

Notes:
1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12. ($7.46 + $15.00)/2
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 6.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
Schedule No. 6 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	807	807				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	62	62				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	12,816	12,816				
7	304.2 Structures & Improvements	501	501				
8	305.2 Collecting & Impounding reservoirs	8	8				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	29,274	29,274				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	20	20				
13	310.2 Power Generation Equipment	9	9				
14	311.2 Pumping Equipment	6,546	6,546				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	409	409				
18	304.3 Structures & Improvements	271	271				
19	320.3 Water Treatment Equipment	49,557	49,557				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	252	252				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	1	1				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	92	92				
26	331.4 Transmission & Distribution	41,820		41,820			
27	333.4 Services	9,823				9,623	
28	334.4 Meters & Meter Installation	12,139			12,139		
29	335.4 Hydrants	69		69			
30	339.4 Other Plant & Miscellaneous	1,977	1,977				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	300					
33	304.5 Structures & Improvements	3,058					
34	340.5 Office Furniture & Equipment	1,890					
35	340.51 Computer Equipment	5,030					
36	341.5 Transportation Equipment	2,902					
37	342.5 Stores Equipment	27					
38	343.5 Tools, Shop & Garage Equipment	1,053					
39	344.5 Laboratory Equipment	955					
40	345.5 Power Operated Equipment	1,206					
41	346.5 Communication Equipment	547					
42	347.5 Miscellaneous Equipment	246					
43	348.5 Other Tangible Plant	463					
44	Subtotal	183,732	102,402	41,889	12,139	9,623	
45	Future Costs / CWIP	0	0	0	0	0	
46	Total	183,732	102,402	41,889	12,139	9,623	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 6 (w)
Page 2 of 2
Preparer: Bliss

Line No.	Account No. and Name	1996 Average Balance	Plant Capacity	Main Extension	Services & Meters	Service Installation	Supporting Schedules
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	SOURCE OF SUPPLY & PUMPING						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	TRANSMISSION & DISTRIBUTION						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	GENERAL PLANT						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	0	0	0	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	0	0	0	0	0	
47	Total Net Plant	163,732	102,402	41,889	12,139	9,623	
48	Used & Useful Percentage	100%	100%	100%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
Schedule No. 7 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	182	182				Book 1, A-9
4	339.1 Other Plant & Miscellaneous	15	15				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	108	108				
8	305.2 Collecting & Impounding reservoirs	1	1				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	6,022	6,022				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	459	459				
13	310.2 Power Generation Equipment	40	40				
14	311.2 Pumping Equipment	-728	-726				
15	339.2 Other Plant & Miscellaneous	-1	-1				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	57	57				
19	320.3 *Water Treatment Equipment*	15,465	15,465				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	5	5				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	17	17				
26	331.4 Transmission & Distribution	10,186		10,186			
27	333.4 Services	2,250				*2,250*	
28	334.4 Meters & Meter Installation	3,098			3,098		
29	335.4 Hydrants	10		10			
30	339.4 Other Plant & Miscellaneous	79	79				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	720					
34	340.5 Office Furniture & Equipment	934					
35	340.51 Computer Equipment	2,464					
36	341.5 Transportation Equipment	2,328					
37	342.5 Stores Equipment	10					
38	343.5 Tools, Shop & Garage Equipment	566					
39	344.5 Laboratory Equipment	171					
40	345.5 Power Operated Equipment	1,018					
41	348.5 Communication Equipment	283					
42	347.5 Miscellaneous Equipment	70					
43	348.5 Other Tangible Plant	327					
44	Total	46,158	21,722	10,196	3,098	2,250	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 8 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	20	20				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	2	2				
5	SOURCE OF SUPPLY & PUMPING						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	15	15				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	975	975				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	1	1				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	327	327				
15	339.2 Other Plant & Miscellaneous	0	0				
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	8	8				
19	320.3 Water Treatment Equipment	2,255	2,255				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	10	10				
22	TRANSMISSION & DISTRIBUTION						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	2	2				
26	331.4 Transmission & Distribution	974		974			
27	333.4 Services	241				241	
28	334.4 Meters & Meter Installation	607			607		
29	335.4 Hydrants	2		2			
30	339.4 Other Plant & Miscellaneous	79	79				
31	GENERAL PLANT						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	78					
34	340.5 Office Furniture & Equipment	126					
35	340.51 Computer Equipment	839					
36	341.5 Transportation Equipment	484					
37	342.5 Stores Equipment	2					
38	343.5 Tools, Shop & Garage Equipment	66					
39	344.5 Laboratory Equipment	64					
40	345.5 Power Operated Equipment	100					
41	346.5 Communication Equipment	55					
42	347.5 Miscellaneous Equipment	16					
43	348.5 Other Tangible Plant	46					
44	Total Depreciation Expense	7,392	3,694	976	607	241	
45	1996 Average Depreciable Plant less Land	170,406	89,376	41,869	12,139	9,623	
46	Composite Depreciation Rate	4.34%	4.13%	2.33%	5.00%	2.50%	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 8 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0				MFR Vol. 3, Book 1, B-13
3	302.1 Franchises	0	0				
4	339.1 Other Plant & Miscellaneous	0	0				
5	SOURCE OF SUPPLY & PUMPING						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	TRANSMISSION & DISTRIBUTION						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	GENERAL PLANT						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	0	0	0	0	0	
45	CIAC Amortization Expense	2,334	21	1,620	887	6	
47	Non Used & Useful Percentage	0%	0%	0%	0%	0%	
48	Non Used & Useful Amortization Expense	0	0	0	0	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC
Schedule No. 9 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average CIAC	(3) 1996 CIAC Acc. Amort.	(4) Supporting Schedules
1	Plant Capacity Fees	506	10	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	23,725	6,620	
3	Meter Installation Fees	13,740	3,589	
4	Contributed Lines	43,483	11,369	
5	Cont. Prpty Other than Lines	0	0	
6	Service Installation Fees	231	5	
7	TOTAL WATER CIAC	61,685	21,593	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(6). Describe method by which an ERC is defined.

FPSC
Schedule No. 10 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Meter Size	(2) 1996 Average No. of Customers	(3) Demand Factor	(4) Meter Equivalents (ERC)	(5) Supporting Schedules
	Residential:				
1	5/8" x 3/4"	97	1.0	97	MFR Vol. 5, 1996
2	3/4"	0	1.5	0	Sch. E-13
3	1"	1	2.5	3	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	98		99	
	General/Multi-Family/ & Wholesale:				
12	5/8" x 3/4"	7	1.0	7	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	0	5.0	0	
16	2"	0	8.0	0	
17	3"	0	16.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	7		7	
23	**Total Number of ERCs**	105		106	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER

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

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC
Schedule No. 11 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
	Water Treatment Plant:		
1	1996 ERCs	106	Sch. 10 (w)
2	Margin Reserve Factor	1.026	Note: (a)
3	Current ERCs Plus Margin Reserve	109	
4	Used & Useful Percentage	100.00%	Sch. 6 (w), p 2
5	Plant Capacity in ERCs	109	
6	Future ERCs	0	
7	Projected Average Annual Growth in ERCs	1	Sch. 12 (w)
8	Number of Years to Design Capacity	0.00	
	Distribution Mains:		
9	1996 ERCs	106	Sch. 10 (w)
10	Margin Reserve Factor	1.009	Note: (a)
11	Current ERC's with Margin Reserve	107	
12	Permitted No. of Lots/ERC's @ 12/31/96	106	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	106	
15	Future ERCs	0	
16	Projected Average Annual Growth in ERCs	1	Sch. 12 (w)
17	Number of Years to Design Capacity	0.00	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

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

Explanation: Rule 25-30.565 (4) (r) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC
Schedule No. 12 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) YEAR	(2) # New ERC's	(3) Total ERC's	(4) Supporting Schedules
1	1996		106	Vol 6, Book 1
2	1997	1	107	Sch F-8

SCHEDULE OF DEVELOPER AGREEMENTS

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

Explanation: Rule 25-30.565 (4) (j) Provide a list of outstanding developer agreements.

FPSC
Schedule No. 13 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: SSU / Osceola / Windsong
Docket No.: 950495
Test Year Ended: 12/31/98
Historical [ ] Projected [X]

Explanation: *Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.*

FPSC
Schedule No. 14 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	None - The company can not predict when property would be contributed under the
2	developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
3	

COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION OF TREATMENT FACILITIES

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

Explanation: Rule 25-30.565 (4) (n) Copies of approvals or permits for construction and operation of treatment facilities

FPSC
Schedule No. 15 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Copies of approvals and permits for construction and
2	operation of treatment facilities were provided in
3	the Additional Engineering Information.

SCHEDULE OF PROPOSED PLANT EXPANSION

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

Explanation: Rule 25-30.565 (4) (o) A detailed statement by a registered professional engineer showing the cost, by Uniform System of Accounting account numbers, and capacity of proposed plant expansion

FPSC
Schedule No. 16 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant
2	expansions.

SCHEDULE OF MANDATED PLANT UPGRADES

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

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC
Schedule No. 17 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	SSU does not foresee the imposition of mandated upgrades resulting from
2	the developer agreement identified in Volume VIII, Book 1

STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN EXTENSION POLICY

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

Explanation: Rule 25-30.565 (4) (u) A statement of the existing and proposed on-site and off-site main installation charges or policy

FPSC
Schedule No. 18 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

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

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 1B
Page 1 of 1
Preparer: C. Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains
1	Please refer to D-Schedules in the minimum filing requirements.
2	Future expansions will be financed through a combination of
3	debt and equity, as appropiate.
4	

SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER
FPSC CONVENTIONAL TREATMENT

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

FPSC
Schedule No. 1 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A	$175.65	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	$0.52	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - All Customers	Actual Cost less 20%	$183.56	Sch. 4 (w)
4	Per Foot Equivalent	N/A	$2.06	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	$75.00	$90.00	Sch. 5 (w)
6	Per Connection - 1"	$100.00	$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	$175.00	$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
10	Per Connection - 5/8 " x 3/4"	$150.00	$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	**(5) Inspection Fee:**	N/A	N/A	
16	**Total Minimum Charges - (5/8" meter)**	$225.00	$592.20	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

FPSC
Schedule No. 2 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	$746,687	$573,627	$173,220	$36,409	$1,530,243	Sch. 6 (w) p 1
2	Land	$42,060				$42,060	Sch. 6 (w) p 1
3	Depreciable Assets	$704,928	$573,627	$173,220	$36,409	$1,488,184	
4	Accumulated Depreciation to Date	$464,681	$220,654	$66,574	$3,504	$755,414	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	$464,681	$220,654	$66,574	$3,504	$755,414	
6	Net Plant et Design Capacity	$282,306	$352,973	$106,645	$32,905	$774,830	
7	Transmission & Distribution / Collection Lines		$573,627			$573,627	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			37.49%	
9	CIAC to Date	$117	$623,563	$17,332	$6,675	$647,687	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	$2	$251,117	$2,130	$126	$253,375	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	$2	$251,117	$2,130	$126	$253,375	
12	Future Customers (ERC) to be Connected	0	0	0	0	0	Sch. 11 (w)
13	Composite Depreciation Rate	3.81%	2.33%			3.17%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	$75.00	$150.00	$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	50.89%	
16	Requested Service Availability Charge Per ERC	$175.65	$183.56	$90.00	$143.00	$592.20	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.04%	105.52%	N/A	N/A	50.69%	
18	Minimum Service Availability Charge Per ERC					$0.00	
19	Level of CIAC at Design Capacity					37.49%	
20	Maximum Service Availability Charge Per ERC					$0.00	
21	Level of CIAC et Design Capacity					75.00%	
22	No. of Customers at Capacity	1,526	1,189	1,404	1,404	1,380	Sch. 11 (w)
23	Current No. of Customers	1,526	1,445	1,404	1,404	1,404	Sch. 11 (w)
24	Annual Growth	43	43	N/A	N/A	43	Sch. 11 (w)
25	Calculation of Z	0	0	N/A	N/A	0	
26	Number of Years to Design Capacity	0.00	0.00	N/A	N/A	0.00	Sch. 11 (w)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER
- Based on Used & Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (s) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 3 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees		(2) Amount	(4) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Plant (Excluding General Plant)		$746,987	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant		($464,681)	Sch. 7 (w)
3	Net Plant In Service		$282,306	
4	Used & Useful %		100.00%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$282,306	
6	1996 ERCs		1,404	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs		43	Sch. 12 (w)
8	Total ERCs		1,447	
9	Net Plant Per ERC		$195	
10	Less: Utility Investment	10.00%	($20)	
11	Proposed Plant Capacity Fee Per ERC		$176	
12	Proposed Plant Capacity Fee Per Gallon (341 Gallons Per ERC)		$0.52	
	Calculation of Gallons Per ERC			
13	Total Consumption in Gallons		174,871,982	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's		1,404	Sch. 10 (w)
15	Consumption Per ERC		124,575	
16	Divide by 365 Days		365	
17	Gallons Per Day Per ERC		341	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER
- Based on Used and Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (a) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 4 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges		(2) Amount	(3) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Mains		$573,627	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains		($220,654)	Sch. 7 (w)
3	Net Plant In Service - Mains		$352,973	
4	Used & Useful %		100.0%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$352,973	
6	1996 ERCs		1,404	Sch. 10 (w)
7	Net Plant Per ERC - Mains		$251	
8	Less: Utility Investment	27.00%	($68)	
9	Proposed Main Extension Fee Per ERC		$184	
10	Proposed Main Extension Fee Per Foot (89 feet per lot)		$2.06	
	Calculation of Feet Per Lot			
11	A. Installed Footage of Distribution Mains		125,334	Annual Report
12	B. Number of Lots		1,404	Sch. 11 (w)
13	C. Feet per Lot (A/B)		89	

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

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

Explanation: Rule 25-30.565 (4) (l) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 1 of 2
Preparer: Bliss

Line No.	Descriptions		Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	METER INSTALLATIONS:								
1	1. Direct Labor (2 Persons x 1.5 Hours)		3	$45.18	$45.18	$45.18	$45.18	$45.18	At Cost
2	2. Materials	a. Meter Box (Standard)	1	$9.59	$9.59	$9.59	$18.55	$18.55	At Cost
3		b. Meter	1	$24.91	$40.61	$68.37	$180.80	$256.52	At Cost
4		c. Couplings (Brass)	2	$3.66	$3.66	$5.09	$20.67	$24.38	At Cost
5		d. Washers	2	$0.10	$0.10	$0.13	$0.27	$0.42	At Cost
6	3. A & G Overhead Rate (16.76%) *			$6.41	$9.08	$13.94	$38.80	$50.26	At Cost
7		Total		$89.85	$108.42	$142.30	$314.07	$395.31	At Cost
8		**Proposed**		**$90.00**	**$110.00**	**$140.00**	**$300.00**	**$365.00**	At Cost
	DOUBLE SERVICE INSTALLATIONS:								
9	1. Direct Labor (2 persons x 4 hours)		8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
10	2. Materials	a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
11		b. Corporation Stop	1	$10.60	$10.60	$16.70	$44.52	$65.72	At Cost
12		c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$16.30	$33.30	At Cost
13		d. Curb Stop / Comp. ada	2	$25.44	$25.44	$35.94	$89.78	$127.20	At Cost
14		e. U-Branch (Double Serv	1	$13.89	$13.89	$13.89	$13.89	$13.69	At Cost
15	3. A & G Overhead Rate (16.76%)			$13.05	$13.05	$16.39	$31.63	$43.97	At Cost
16		Total		$211.42	$211.42	$234.66	$340.86	$426.62	At Cost
17		**Proposed (Each)**		**$106.00**	**$106.00**	**$117.00**	**$170.00**	**$213.00**	At Cost
	SINGLE SERVICE INSTALLATION:								
18	1. Direct Labor (2 persons x 4 hours)		6	$120.48	$120.48	$120.48	$120.48	$120.46	At Cost
19	2. Materials	a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
20		b. Corporation Stop	1	$10.60	$10.60	$16.70	$44.52	$65.72	At Cost
21		c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$16.30	$33.30	At Cost
22		d. Curb Stop / Comp. ada	1	$12.72	$12.72	$12.72	$12.72	$12.72	At Cost
23	3. A & G Overhead Rate (16.76%)			$8.59	$8.59	$10.17	$16.39	$22.46	At Cost
24		Total		$180.35	$180.35	$191.33	$234.67	$276.94	At Cost
25		**Proposed (Each)**		**$180.00**	**$180.00**	**$191.00**	**$235.00**	**$277.00**	At Cost
26		**Avg. for Single &**		**$143.00**	**$143.00**	**$154.00**	**$202.50**	**$245.00**	

A &G Overhead is only applied to the purchase of materials.
Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 650

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

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

Explanation: Rule 25-30.565 (4) (l) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 2 of 2
Preparer: Bliss

Line No.	Descriptions		Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	UNIT PRICES:								
1	Direct Labor		Hour	15.06					
	Material for Meters								
2	1.	Meter	Each	24.91	40.81	68.37	190.60	256.52	At Cost
3	2.	Meter Box (Standard)	Each	9.59	9.59	9.59	18.55	18.55	At Cost
4	3.	Couplings (Brass)	Pair	3.66	3.86	5.09	20.67	24.38	At Cost
5	4.	Washers (Rubber)	Each	0.10	0.10	0.13	0.27	0.42	At Cost
	Material for New Service								
6	1.	Tapping Saddle (Cost for 8")		22.26	22.26	22.26	22.26	22.26	At Cost
7	2.	Corp Stop w/ Comp adaptor	Each	10.60	10.60	16.70	44.52	65.72	At Cost
8	3.	Poly tubing (Hymol)	Foot	0.19	0.19	0.30	0.81	1.11	At Cost
9	4.	Curb Stop w/ Comp adaptor	Each	12.72	12.72	17.97	44.89	63.60	At Cost
10	5.	U-Branch (for Double Service)	Each	13.89	13.89	13.89	13.89	13.89	At Cost

Notes:
1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12. ($7.48 + $15.00)/2
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 6.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
Schedule No. 6 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	2,587	2,587				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	2,753	2,753				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	39,264	39,264				
7	304.2 Structures & Improvements	14,339	14,339				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	101,162	101,162				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	36,286	36,286				
13	310.2 Power Generation Equipment	4,909	4,909				
14	311.2 Pumping Equipment	89,402	89,402				
15	339.2 Other Plant & Miscellaneous	104	104				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	13	13				
18	304.3 Structures & Improvements	92,507	92,507				
19	320.3 Water Treatment Equipment	245,082	245,082				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	2,796	2,796				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	16	16				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	112,918	112,918				
26	331.4 Transmission & Distribution	565,063		565,063			
27	333.4 Services	36,409				36,409	
28	334.4 Meters & Meter Installation	173,220			173,220		
29	335.4 Hydrants	8,564		8,564			
30	339.4 Other Plant & Miscellaneous	2,849	2,849				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	3,333					
33	304.5 Structures & Improvements	33,986					
34	340.5 Office Furniture & Equipment	21,003					
35	340.51 Computer Equipment	55,909					
36	341.5 Transportation Equipment	32,254					
37	342.5 Stores Equipment	303					
38	343.5 Tools, Shop & Garage Equipment	11,706					
39	344.5 Laboratory Equipment	10,816					
40	345.5 Power Operated Equipment	13,407					
41	346.5 Communication Equipment	6,083					
42	347.5 Miscellaneous Equipment	2,735					
43	348.5 Other Tangible Plant	5,148					
44	Subtotal	1,726,727	746,987	573,627	173,220	36,409	
45	Future Costs / CWIP	0	0	0	0	0	
46	Total	1,726,727	746,987	573,627	173,220	36,409	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 6 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	0	0	0	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	0	0	0	0	0	
47	Total Net Plant	1,726,727	748,987	573,627	173,220	36,409	
48	Used & Useful Percentage	100%	100%	100%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
Schedule No. 7 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	785	785				Book 1, A-9
4	339.1 Other Plant & Miscellaneous	763	763				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	2,990	2,990				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	52,256	52,256				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	13,245	13,245				
13	310.2 Power Generation Equipment	838	838				
14	311.2 Pumping Equipment	39,871	39,871				
15	339.2 Other Plant & Miscellaneous	12	12				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	56,237	56,237				
19	320.3 Water Treatment Equipment	216,568	216,568				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	56	56				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	79,599	79,599				
26	331.4 Transmission & Distribution	220,295		220,295			
27	333.4 Services	3,504				3,504	
28	334.4 Meters & Meter Installation	66,574			66,574		
29	335.4 Hydrants	359		359			
30	339.4 Other Plant & Miscellaneous	1,462	1,462				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	6,005					
34	340.5 Office Furniture & Equipment	10,381					
35	340.51 Computer Equipment	27,384					
36	341.5 Transportation Equipment	25,876					
37	342.5 Stores Equipment	111					
38	343.5 Tools, Shop & Garage Equipment	6,289					
39	344.5 Laboratory Equipment	1,894					
40	345.5 Power Operated Equipment	11,319					
41	346.5 Communication Equipment	3,146					
42	347.5 Miscellaneous Equipment	779					
43	348.5 Other Tangible Plant	3,640					
44	Total	854,241	464,681	220,854	66,574	3,504	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 8 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	65	65				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	110	110				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	434	434				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	3,369	3,369				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	1,038	1,038				
13	310.2 Power Generation Equipment	245	245				
14	311.2 Pumping Equipment	4,470	4,470				
15	339.2 Other Plant & Miscellaneous	4	4				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	2,803	2,803				
19	320.3 Water Treatment Equipment	11,151	11,151				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	112	112				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	3,049	3,049				
26	331.4 Transmission & Distribution	13,166		13,166			
27	333.4 Services	910				910	
28	334.4 Meters & Meter Installation	6,661			6,661		
29	335.4 Hydrants	190		190			
30	339.4 Other Plant & Miscellaneous	114	114				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	850					
34	340.5 Office Furniture & Equipment	1,401					
35	340.51 Computer Equipment	9,320					
36	341.5 Transportation Equipment	5,377					
37	342.5 Stores Equipment	17					
38	343.5 Tools, Shop & Garage Equipment	732					
39	344.5 Laboratory Equipment	708					
40	345.5 Power Operated Equipment	1,117					
41	346.5 Communication Equipment	608					
42	347.5 Miscellaneous Equipment	182					
43	348.5 Other Tangible Plant	515					
44	Total Depreciation Expense	70,716	26,964	13,356	6,661	910	
45	1996 Average Depreciable Plant less Land	1,684,101	707,694	573,627	173,220	38,409	
46	Composite Depreciation Rate	4.20%	3.81%	2.33%	5.00%	2.50%	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 8 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	0	0	0	0	0	
46	CIAC Amortization Expense	15,829	4	14,591	867	167	
47	Non Used & Useful Percentage	0%	0%	0%	0%	0%	
48	Non Used & Useful Amortization Expense	0	0	0	0	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC
Schedule No. 9 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average CIAC	(3) 1996 CIAC Acc. Amort.	(4) Supporting Schedules
1	Plant Capacity Fees	117	2	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	54,250	21,811	
3	Meter Installation Fees	17,332	2,130	
4	Contributed Lines	569,313	229,306	
5	Cont. Prpty Other than Lines	0	0	
6	Service Installation Fees	6,675	126	
7	TOTAL WATER CIAC	647,687	253,375	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
Schedule No. 10 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Meter Size		(2) 1996 Average No. of Customers	(3) Demand Factor	(4) Meter Equivalents (ERC)	(5) Supporting Schedules
	Residential:					
1		5/8" x 3/4"	1,096	1.0	1,096	MFR Vol. 5, 1996
2		3/4"	63	1.5	94	Sch. E-13
3		1"	9	2.5	22	
4		1 1/2"	0	5.0	2	
5		2"	0	8.0	0	
6		3"	0	16.0	0	
7		4"	0	25.0	0	
8		6"	0	50.0	0	
9		8"	0	80.0	0	
10		10"	0	115.0	0	
11		Subtotal	1,168		1,214	
	General/Multi-Family/ & Wholesale:					
12		5/8" x 3/4"	1	1.0	1	
13		3/4"	0	1.5	0	
14		1"	2	2.5	5	
15		1 1/2"	15	5.0	76	
16		2"	1	8.0	8	
17		3"	0	16.0	0	
18		4"	0	25.0	0	
19		6"	2	50.0	100	
20		8"	0	80.0	0	
21		10"	0	115.0	0	
22		Subtotal	21		190	
23	**Total Number of ERCs**		1,189		1,404	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER

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

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC
Schedule No. 11 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
	Water Treatment Plant:		
1	1996 ERCs	1,404	Sch. 10 (w)
2	Margin Reserve Factor	1.087	Note: (a)
3	Current ERCs Plus Margin Reserve	1,526	
4	Used & Useful Percentage	100.00%	Sch. 6 (w), p 2
5	Plant Capacity in ERCs	1,526	
6	Future ERCs	0	
7	Projected Average Annual Growth in ERCs	43	Sch. 12 (w)
8	Number of Years to Design Capacity	0.00	
	Distribution Mains:		
9	1996 ERCs	1,404	Sch. 10 (w)
10	Margin Reserve Factor	1.029	Note: (a)
11	Current ERC's with Margin Reserve	1,445	
12	Permitted No. of Lots/ERC's @ 12/31/96	1,189	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	1,189	
15	Future ERCs	0	
16	Projected Average Annual Growth in ERCs	43	Sch. 12 (w)
17	Number of Years to Design Capacity	0.00	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-6.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

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

Explanation: Rule 25-30.565 (4) (r) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC
Schedule No. 12 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) YEAR	(2) # New ERC's	(3) Total ERC's	(4) Supporting Schedules
1	1996		1,404	Vol 6, Book 1
2	1997	43	1,447	Sch F-8

SCHEDULE OF DEVELOPER AGREEMENTS

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

Explanation: Rule 25-30.565 (4) (j) Provide a list of outstanding developer agreements.

FPSC
Schedule No. 13 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: SSU / Duval / Woodmere Docket No.: 950495 Test Year Ended: 12/31/96 Historical [ ] Projected [X]	Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.	FPSC Schedule No. 14 (w) Page 1 of 1 Preparer: Bliss

Line No.	(1) Description
1	None - The company can not predict when property would be contributed under the
2	developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
3	

COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION OF TREATMENT FACILITIES

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

Explanation: Rule 25-30.565 (4) (n) Copies of approvals or permits for construction and operation of treatment facilities

FPSC
Schedule No. 15 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Copies of approvals and permits for construction and
2	operation of treatment facilities were provided in
3	the Additional Engineering Information.

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: SSU / Duval / Woodmere Docket No.: 950495 Test Yeer Ended: 12/31/96 Historical [ ] Projected [X]	Explanation: Rule 25-30.565 (4) (o) A detailed statement by a registered professional engineer showing the cost, by Uniform System of Accounting account numbers, and capacity of proposed plant expansion	FPSC Schedule No. 16 (w) Page 1 of 1 Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant
2	expansions.

SCHEDULE OF MANDATED PLANT UPGRADES

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

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC
Schedule No. 17 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	SSU does not foresee the imposition of mandated upgrades resulting from
2	the developer agreement identified in Volume VIII, Book 1

STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN EXTENSION POLICY

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

Explanation: Rule 25-30.565 (4) (u) A statement of the existing and proposed on-site and off-site main installation charges or policy

FPSC
Schedule No. 18 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

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

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 19
Page 1 of 1
Preparer: C. Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains
1	Please refer to D-Schedules in the minimum filing requirements.
2	Future expansions will be financed through a combination of
3	debt and equity, as appropiate.
4	

SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER
FPSC CONVENTIONAL TREATMENT

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

FPSC
Schedule No. 1 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A	$756.47	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	$11.12	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - All Customers	Actual Cost less 20%	$25.16	Sch. 4 (w)
4	Per Foot Equivalent	N/A	$0.18	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	$75.00	$90.00	Sch. 5 (w)
6	Per Connection - 1"	$100.00	$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	$175.00	$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
10	Per Connection - 5/8 " x 3/4"	$150.00	$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	**(5) Inspection Fee:**	N/A	N/A	
16	**Total Minimum Charges - (5/8" meter)**	$225.00	$1,014.63	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

FPSC
Schedule No. 2 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	$26,815	$1,710	$2,666	$1,249	$32,241	Sch. 8 (w) p 1
2	Land	$126				$128	Sch. 8 (w) p 1
3	Depreciable Assets	$26,487	$1,710	$2,666	$1,249	$32,112	
4	Accumulated Depreciation to Date	$2,296	$306	$1,135	$257	$3,994	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	$2,296	$1,023	$1,135	$257	$4,712	
6	Net Plant at Design Capacity	$24,319	$687	$1,531	$992	$27,529	
7	Transmission & Distribution / Collection Lines		$1,710			$1,710	Sch. 8 (w)
8	Minimum Level of CIAC		100.00%			5.30%	
9	CIAC to Date	$0	$1,929	$1,700	$300	$3,929	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	$0	$490	$401	$5	$896	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	$0	$1,299	$401	$5	$1,705	
12	Future Customers (ERC) to be Connected	0	26	0	0	2	Sch. 11 (w)
13	Composite Depreciation Rate	4.53%	2.34%			4.40%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	$75.00	$150.00	$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	9.33%	
16	Requested Service Availability Charge Per ERC	$756.47	$25.18	$90.00	$143.00	$1,014.63	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.00%	166.93%	N/A	N/A	13.73%	
18	Minimum Service Availability Charge Per ERC					($498.37)	
19	Level of CIAC at Design Capacity					5.30%	
20	Maximum Service Availability Charge Per ERC					$12,023.04	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	29	52	25	25	30	Sch. 11 (w)
23	Current No. of Customers	29	26	25	25	25	Sch. 11 (w)
24	Annual Growth	1	1	N/A	N/A	1	Sch. 11 (w)
25	Calculation of Z	0	5	N/A	N/A	0	
26	Number of Years to Design Capacity	0.00	17.93	N/A	N/A	1.08	Sch. 11 (w)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER
- Based on Used & Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (s) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 3 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees		(2) Amount	(4) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Plant (Excluding General Plant)		$26,615	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant		($2,296)	Sch. 7 (w)
3	Net Plant in Service		$24,319	
4	Used & Useful %		100.00%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$24,319	
6	1996 ERCs		25	Sch 10 (w)
7	3 Year Margin Reserve additional ERCs		4	Sch 12 (w)
8	Total ERCs		29	
9	Net Plant Per ERC		$841	
10	Less: Utility Investment	10.00%	($84)	
11	Proposed Plant Capacity Fee Per ERC		$756	
12	Proposed Plant Capacity Fee Per Gallon (68 Gallons Per ERC)		$11.12	
	Calculation of Gallons Per ERC			
13	Total Consumption in Gallons		609,037	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's		25	Sch. 10 (w)
15	Consumption Per ERC		24,774	
16	Divide by 365 Days		365	
17	Gallons Per Day Per ERC		68	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER
- Based on Used and Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (a) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 4 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges		(2) Amount	(3) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Mains		$1,710	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains		($306)	Sch. 7 (w)
3	Net Plant In Service - Mains		$1,404	
4	Used & Useful %		60.4%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$847	
6	1996 ERCs		25	Sch. 10 (w)
7	Net Plant Per ERC - Mains		$34	
8	Less: Utility Investment	27.00%	($9)	
9	Proposed Main Extension Fee Per ERC		$25	
10	Proposed Main Extension Fee Per Foot (138 feet per lot)		$0.18	
	Calculation of Feet Per Lot			
11	A. Installed Footage of Distribution Mains		3,400	Annual Report
12	B. Number of Lots		25	Sch. 11 (w)
13	C. Feet per Lot (A/B)		136	

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

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

Explanation: Rule 25-30.565 (4) (l) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 1 of 2
Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	METER INSTALLATIONS:							
1	1. Direct Labor (2 Persons x 1.5 Hours)	3	$45.18	$45.18	$45.18	$45.18	$45.18	At Cost
2	2. Materials a. Meter Box (Standard)	1	$9.59	$9.59	$9.59	$18.55	$18.55	At Cost
3	b. Meter	1	$24.91	$40.81	$66.37	$190.80	$256.52	At Cost
4	c. Couplings (Brass)	2	$3.66	$3.66	$5.09	$20.67	$24.38	At Cost
5	d. Washers	2	$0.10	$0.10	$0.13	$0.27	$0.42	At Cost
6	3. A & G Overhead Rate (16.76%) *		$6.41	$9.06	$13.94	$38.60	$50.26	At Cost
7	Total		$89.85	$108.42	$142.30	$314.07	$395.31	At Cost
8	**Proposed**		**$90.00**	**$110.00**	**$140.00**	**$300.00**	**$385.00**	**At Cost**
	DOUBLE SERVICE INSTALLATIONS:							
9	1. Direct Labor (2 persons x 4 hours)	6	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
10	2. Materials a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
11	b. Corporation Stop	1	$10.60	$10.60	$16.70	$44.52	$65.72	At Cost
12	c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$18.30	$33.30	At Cost
13	d. Curb Stop / Comp. ada	2	$25.44	$25.44	$35.94	$69.78	$127.20	At Cost
14	e. U-Branch (Double Serv	1	$13.89	$13.89	$13.89	$13.89	$13.89	At Cost
15	3. A & G Overhead Rate (16.76%)		$13.05	$13.05	$16.39	$31.63	$43.97	At Cost
16	Total		$211.42	$211.42	$234.66	$340.66	$426.82	At Cost
17	**Proposed (Each)**		**$106.00**	**$106.00**	**$117.00**	**$170.00**	**$213.00**	At Cost
	SINGLE SERVICE INSTALLATION:							
18	1. Direct Labor (2 persons x 4 hours)	8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
19	2. Materials a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
20	b. Corporation Stop	1	$10.60	$10.60	$16.70	$44.52	$65.72	At Cost
21	c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$18.30	$33.30	At Cost
22	d. Curb Stop / Comp. eda	1	$12.72	$12.72	$12.72	$12.72	$12.72	At Cost
23	3. A & G Overhead Rate (16.76%)		$8.59	$8.59	$10.17	$16.39	$22.46	At Cost
24	Total		$160.35	$160.35	$191.33	$234.67	$276.94	At Cost
25	**Proposed (Each)**		**$160.00**	**$160.00**	**$191.00**	**$235.00**	**$277.00**	At Cost
26	**Avg. for Single &**		**$143.00**	**$143.00**	**$154.00**	**$202.50**	**$245.00**	

A &G Overhead is only applied to the purchase of materials.
Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 850

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

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

Explanation: Rule 25-30.565 (4) (t) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 2 of 2
Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	UNIT PRICES:							
1	Direct Labor	Hour	15.08					
	Material for Meters							
2	1. Meter	Each		24.91	40.81	68.37	190.80	256.52	At Cost
3	2. Meter Box (Standard)	Each		9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair		3.68	3.68	5.09	20.87	24.38	At Cost
5	4. Washers (Rubber)	Each		0.10	0.10	0.13	0.27	0.42	At Cost
	Material for New Service							
6	1. Tapping Saddle (Cost for 6")		22.26	22.26	22.26	22.26	22.26	22.26	At Cost
7	2. Corp Stop w/ Comp adaptor	Each		10.60	10.60	16.70	44.52	65.72	At Cost
8	3. Poly tubing (Hymol)	Foot		0.19	0.19	0.30	0.61	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each		12.72	12.72	17.97	44.69	63.60	At Cost
10	5. U-Branch (for Double Service)	Each		13.89	13.89	13.89	13.89	13.89	At Cost

Notes:
1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12. ($7.46 + $15.00)/2
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 6.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
Schedule No. 6 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	37	37				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	15	15				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	5	5				
7	304.2 Structures & Improvements	214	214				
8	305.2 Collecting & Impounding reservoirs	2	2				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	107	107				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	4	4				
13	310.2 Power Generation Equipment	2	2				
14	311.2 Pumping Equipment	863	863				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	135	135				
19	320.3 Water Treatment Equipment	25,048	25,048				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	123	123				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	34	34				
26	331.4 Transmission & Distribution	1,896		1,896			
27	333.4 Services	1,249				1,249	
28	334.4 Meters & Meter Installation	2,666			2,666		
29	335.4 Hydrants	14		14			
30	339.4 Other Plant & Miscellaneous	26	26				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	60					
33	304.5 Structures & Improvements	612					
34	340.5 Office Furniture & Equipment	378					
35	340.51 Computer Equipment	1,006					
36	341.5 Transportation Equipment	580					
37	342.5 Stores Equipment	5					
38	343.5 Tools, Shop & Garage Equipment	211					
39	344.5 Laboratory Equipment	191					
40	345.5 Power Operated Equipment	241					
41	346.5 Communication Equipment	109					
42	347.5 Miscellaneous Equipment	49					
43	348.5 Other Tangible Plant	93					
44	Subtotal	35,776	28,615	1,710	2,666	1,249	
45	Future Costs / CWIP	0	0	0	0	0	
46	Total	35,776	28,615	1,710	2,666	1,249	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 6 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	678		678			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	678	0	678	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	678	0	678	0	0	
47	Total Net Plant	35,776	26,815	1,710	2,666	1,249	
48	Used & Useful Percentage	98%	100%	60%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
Schedule No. 7 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	6	6				Book 1, A-9
4	339.1 Other Plant & Miscellaneous	6	6				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	69	69				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	23	23				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	458	458				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	37	37				
19	320.3 Water Treatment Equipment	1,651	1,651				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	28	28				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	9	9				
26	331.4 Transmission & Distribution	306		306			
27	333.4 Services	257				257	
28	334.4 Meters & Meter Installation	1,135			1,135		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	11	11				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	144					
34	340.5 Office Furniture & Equipment	187					
35	340.51 Computer Equipment	493					
36	341.5 Transportation Equipment	466					
37	342.5 Stores Equipment	2					
38	343.5 Tools, Shop & Garage Equipment	113					
39	344.5 Laboratory Equipment	34					
40	345.5 Power Operated Equipment	203					
41	346.5 Communication Equipment	57					
42	347.5 Miscellaneous Equipment	14					
43	348.5 Other Tangible Plant	65					
44	Total	5,772	2,296	306	1,135	257	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 8 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3.
3	302.1 Franchises	1	1				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	1	1				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	8	6				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	4	4				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	43	43				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	4	4				
19	320.3 Water Treatment Equipment	1,140	1,140				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	5	5				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	1	1				
26	331.4 Transmission & Distribution	40		40			
27	333.4 Services	31				31	
28	334.4 Meters & Meter Installation	133			133		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	1	1				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	15					
34	340.5 Office Furniture & Equipment	25					
35	340.51 Computer Equipment	168					
36	341.5 Transportation Equipment	97					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	13					
39	344.5 Laboratory Equipment	13					
40	345.5 Power Operated Equipment	20					
41	346.5 Communication Equipment	11					
42	347.5 Miscellaneous Equipment	3					
43	348.5 Other Tangible Plant	9					
44	Total Depreciation Expense	1,784	1,206	40	133	31	
45	1996 Average Depreciable Plant less Land	35,711	26,810	1,710	2,666	1,249	
46	Composite Depreciation Rate	5.00%	4.53%	2.34%	4.99%	2.48%	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 8 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	19		19			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	19	0	19	0	0	
46	CIAC Amortization Expense	136	0	46	85	7	
47	Non Used & Useful Percentage	2%	0%	40%	0%	0%	
48	Non Used & Useful Amortization Expense	3	0	18	0	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC
Schedule No. 9 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average CIAC	(3) 1996 CIAC Acc. Amort.	(4) Supporting Schedules
1	Plant Capacity Fees	0	0	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	1,929	490	
3	Meter Installation Fees	1,700	401	
4	Contributed Lines	0	0	
5	Cont. Prpty Other than Lines	0	0	
6	Service Installation Fees	300	5	
7	TOTAL WATER CIAC	3,929	896	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
Schedule No. 10 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Meter Size	(2) 1996 Average No. of Customers	(3) Demand Factor	(4) Meter Equivalents (ERC)	(5) Supporting Schedules
	Residential:				
1	5/8" x 3/4"	25	1.0	25	MFR Vol. 5, 1996
2	3/4"	0	1.5	0	Sch. E-13
3	1"	0	2.5	0	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	25		25	
	General/Multi-Family/ & Wholesale:				
12	5/8" x 3/4"	0	1.0	0	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	0	5.0	0	
16	2"	0	8.0	0	
17	3"	0	16.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	0		0	
23	**Total Number of ERCs**	25		25	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER

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

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC
Schedule No. 11 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
	Water Treatment Plant:		
1	1996 ERCs	25	Sch. 10 (w)
2	Margin Reserve Factor	1.173	Note: (a)
3	Current ERCs Plus Margin Reserve	29	
4	Used & Useful Percentage	100.00%	Sch. 6 (w), p 2
5	Plant Capacity in ERCs	29	
6	Future ERCs	0	
7	Projected Average Annual Growth in ERCs	1	Sch. 12 (w)
8	Number of Years to Design Capacity	0.00	
	Distribution Mains:		
9	1996 ERCs	25	Sch. 10 (w)
10	Margin Reserve Factor	1.058	Note: (a)
11	Current ERC's with Margin Reserve	26	
12	Permitted No. of Lots/ERC's @ 12/31/96	52	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	52	
15	Future ERCs	26	
16	Projected Average Annual Growth in ERCs	1	Sch. 12 (w)
17	Number of Years to Design Capacity	17.93	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

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

Explanation: Rule 25-30.565 (4) (r) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC
Schedule No. 12 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) YEAR	(2) # New ERC's	(3) Total ERC's	(4) Supporting Schedules
1	1996		25	Vol 6, Book 1
2	1997	1	26	Sch F-8
3	1998	1	27	
4	1999	1	29	
5	2000	1	30	
6	2001	1	32	
7	2002	1	33	
8	2003	1	35	
9	2004	1	36	
10	2005	1	38	
11	2006	1	39	
12	2007	1	41	
13	2008	1	42	
14	2009	1	43	
15	2010	1	45	
16	2011	1	46	
17	2012	1	48	
18	2013	1	49	
19	2014	1	51	
20	2015	1	52	

SCHEDULE OF DEVELOPER AGREEMENTS

Company: SSU / Putnam / Woolens Docket No.: 950495 Test Year Ended: 12/31/96 Historical [ ] Projected [X]	Explanation: Rule 25-30.565 (4) (j) Provide a list of outstanding developer agreements.	FPSC Schedule No. 13 (w) Page 1 of 1 Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

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

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC
Schedule No. 14 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	None - The company can not predict when property would be contributed under the
2	developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
3	

COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION OF TREATMENT FACILITIES

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

Explanation: Rule 25-30.565 (4) (n) Copies of approvals or permits for construction and operation of treatment facilities

FPSC
Schedule No. 15 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Copies of approvals and permits for construction and
2	operation of treatment facilities were provided in
3	the Additional Engineering Information.

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: SSU / Putnam / Wootens Docket No.: 950495 Test Year Ended: 12/31/96 Historical [ ] Projected [X]	Explanation: Rule 25-30.565 (4) (o) A detailed statement by a registered professional engineer showing the cost, by Uniform System of Accounting account numbers, and capacity of proposed plant expansion	FPSC Schedule No. 16 (w) Page 1 of 1 Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant
2	expansions.

SCHEDULE OF MANDATED PLANT UPGRADES

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

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC
Schedule No. 17 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	SSU does not foresee the imposition of mandated upgrades resulting from
2	the developer agreement identified in Volume VIII, Book 1

STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN EXTENSION POLICY

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

Explanation: Rule 25-30.565 (4) (u) A statement of the existing and proposed on-site and off-site main installation charges or policy

FPSC
Schedule No. 18 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

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

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 19
Page 1 of 1
Preparer: C. Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains
1	Please refer to D-Schedules in the minimum filing requirements.
2	Future expansions will be financed through a combination of
3	debt and equity, as appropiate.
4	

SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER
FPSC CONVENTIONAL TREATMENT

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

FPSC
Schedule No. 1 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A	$112.66	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	$1.34	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - All Customers	Actual Cost less 20%	$37.09	Sch. 4 (w)
4	Per Foot Equivalent	N/A	$1.06	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	$75.00	$90.00	Sch. 5 (w)
6	Per Connection - 1"	$100.00	$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	$175.00	$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
10	Per Connection - 5/8 " x 3/4"	$150.00	$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	**(5) Inspection Fee:**	N/A	N/A	
16	**Total Minimum Charges - (5/8" meter)**	$225.00	$382.74	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

FPSC
Schedule No. 2 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	$90,745	$36,517	$39,967	$5,377	$172,605	Sch. 6 (w) p 1
2	Land	$1,287				$1,287	Sch. 6 (w) p 1
3	Depreciable Assets	$89,457	$36,517	$39,967	$5,377	$171,316	
4	Accumulated Depreciation to Date	$26,558	$7,757	$13,056	$384	$47,754	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	$26,558	$40,737	$13,056	$384	$80,735	
6	Net Plant at Design Capacity	$64,187	($4,220)	$26,911	$4,993	$91,871	
7	Transmission & Distribution / Collection Lines		$36,517			$36,517	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			21.16%	
9	CIAC to Date	$0	$80,153	$8,415	$1,131	$67,699	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	$0	$20,219	$1,855	$27	$22,101	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	$0	$74,547	$1,855	$27	$76,429	
12	Future Customers (ERC) to be Connected	0	142	0	0	41	Sch. 11 (w)
13	Composite Depraciation Rate	3.86%	2.33%			3.43%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	$75.00	$150.00	$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	-1.45%	
16	Requested Service Availability Charge Per ERC	$112.66	$37.09	$90.00	$143.00	$382.74	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.00%	272.91%	N/A	N/A	4.19%	
18	Minimum Service Availability Charge Per ERC					$856.91	
19	Level of CIAC at Design Capacity					21.16%	
20	Maximum Service Availability Charge Per ERC					$2,361.88	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	512	647	502	502	551	Sch. 11 (w)
23	Current No. of Customers	512	505	502	502	502	Sch. 11 (w)
24	Annual Growth	4	4	N/A	N/A	4	Sch. 11 (w)
25	Calculation of Z	0	84	N/A	N/A	8	
26	Number of Years to Design Capacity	0.00	38.60	N/A	N/A	11.13	Sch. 11 (w)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER
- Based on Used & Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (s) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 3 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees		(2) Amount	(4) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Plant (Excluding General Plant)		$90,745	Sch. B (w) p 1
2	Less: Accumulated Depreciation - Plant		($26,558)	Sch. 7 (w)
3	Net Plant In Service		$64,187	
4	Used & Useful %		100.00%	Sch. B (w) p 2
5	Net Plant - Used & Useful		$64,187	
6	1996 ERCs		502	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs		11	Sch. 12 (w)
8	Total ERCs		513	
9	Net Plant Per ERC		$125	
10	Less: Utility Investment	10.00%	($13)	
11	Proposed Plant Capacity Fee Per ERC		$113	
12	Proposed Plant Capacity Fee Per Gallon (84 Gallons Per ERC)		$1.34	
	Calculation of Gallons Per ERC			
13	Total Consumption in Gallons		15,361,670	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's		502	Sch. 10 (w)
15	Consumption Per ERC		30,611	
16	Divide by 365 Days		365	
17	Gallons Per Day Per ERC		84	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER
- Based on Used and Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (s) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 4 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges		(2) Amount	(3) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Mains		$36,517	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains		($7,757)	Sch. 7 (w)
3	Net Plant In Service - Mains		$28,760	
4	Used & Useful %		88.6%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$25,495	
6	1996 ERCs		502	Sch. 10 (w)
7	Net Plant Per ERC - Mains		$51	
8	Less: Utility Investment	27.00%	($14)	
9	Proposed Main Extension Fee Per ERC		$37	
10	Proposed Main Extension Fee Per Foot (35 feet per lot)		$1.06	
	Calculation of Feet Per Lot			
11	A. Installed Footage of Distribution Mains		17,685	Annual Report
12	B. Number of Lots		502	Sch. 11 (w)
13	C. Feet per Lot (A/B)		35	

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

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

Explanation: Rule 25-30.565 (4) (t) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 1 of 2
Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	METER INSTALLATIONS:							
1	1. Direct Labor (2 Persons x 1.5 Hours)	3	$45.18	$45.18	$45.18	$45.18	$45.18	At Cost
2	2. Materials e. Meter Box (Standard)	1	$9.59	$9.59	$9.59	$18.55	$18.55	At Cost
3	b. Meter	1	$24.91	$40.81	$68.37	$190.80	$256.52	At Cost
4	c. Couplings (Brass)	2	$3.66	$3.66	$5.09	$20.67	$24.38	At Cost
5	d. Washers	2	$0.10	$0.10	$0.13	$0.27	$0.42	At Cost
6	3. A & G Overhead Rate (18.76%) *		$6.41	$9.08	$13.94	$38.60	$50.26	At Cost
7	Total		$89.85	$108.42	$142.30	$314.07	$395.31	At Cost
8	**Proposed**		**$90.00**	**$110.00**	**$140.00**	**$300.00**	**$385.00**	**At Cost**
	DOUBLE SERVICE INSTALLATIONS:							
9	1. Direct Labor (2 persons x 4 hours)	8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
10	2. Materials a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
11	b. Corporation Stop	1	$10.60	$10.60	$16.70	$44.52	$65.72	At Cost
12	c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$18.30	$33.30	At Cost
13	d. Curb Stop / Comp. ada	2	$25.44	$25.44	$35.94	$89.76	$127.20	At Cost
14	e. U-Branch (Double Serv	1	$13.89	$13.89	$13.89	$13.89	$13.89	At Cost
15	3. A & G Overhead Rate (18.76%)		$13.05	$13.05	$16.39	$31.63	$43.97	At Cost
16	Total		$211.42	$211.42	$234.86	$340.86	$426.82	At Cost
17	**Proposed (Each)**		**$106.00**	**$106.00**	**$117.00**	**$170.00**	**$213.00**	At Cost
	SINGLE SERVICE INSTALLATION:							
18	1. Direct Labor (2 persons x 4 hours)	8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
19	2. Materials a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
20	b. Corporation Stop	1	$10.60	$10.60	$16.70	$44.52	$65.72	At Cost
21	c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$18.30	$33.30	At Cost
22	d. Curb Stop / Comp. ada	1	$12.72	$12.72	$12.72	$12.72	$12.72	At Cost
23	3. A & G Overhead Rate (16.76%)		$6.59	$8.59	$10.17	$16.39	$22.46	At Cost
24	Total		$180.35	$180.35	$191.33	$234.67	$276.94	At Cost
25	**Proposed (Each)**		**$180.00**	**$180.00**	**$191.00**	**$235.00**	**$277.00**	At Cost
26	**Avg. for Single &**		**$143.00**	**$143.00**	**$154.00**	**$202.50**	**$245.00**	

A &G Overhead is only applied to the purchase of materials.
Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 650

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

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

Explanation: Rule 25-30.565 (4) (l) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 2 of 2
Preparer: Bliss

Line No.	Descriptions	Unit		5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	UNIT PRICES:								
1	Direct Labor	Hour	15.06						
	Material for Meters								
2	1. Meter	Each		24.91	40.81	68.37	190.80	256.52	At Cost
3	2. Meter Box (Standard)	Each		9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair		3.66	3.66	5.09	20.67	24.38	At Cost
5	4. Washers (Rubber)	Each		0.10	0.10	0.13	0.27	0.42	At Cost
	Material for New Service								
6	1. Tapping Saddle (Cost for 6")		22.26	22.26	22.26	22.26	22.26	22.26	At Cost
7	2. Corp Stop w/ Comp edaptor	Each		10.60	10.60	16.70	44.52	65.72	At Cost
8	3. Poly tubing (Hymol)	Foot		0.19	0.19	0.30	0.61	1.11	At Cost
9	4. Curb Stop w/ Comp edaptor	Each		12.72	12.72	17.97	44.69	63.80	At Cost
10	5. U-Branch (for Double Service)	Each		13.89	13.89	13.89	13.89	13.89	At Cost

Notes:
1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12. ($7.48 + $15.00)/2
3. Unit prices as quoted by raputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 6.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
Schedule No. 6 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	1,061	1,061				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	312	312				
5	SOURCE OF SUPPLY & PUMPING						
6	303.2 Land & Land Rights	128	128				
7	304.2 Structures & Improvements	652	652				
8	305.2 Collecting & Impounding reservoirs	40	40				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	20,286	20,286				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	131	131				
13	310.2 Power Generation Equipment	44	44				
14	311.2 Pumping Equipment	28,707	28,707				
15	339.2 Other Plant & Miscellaneous	0	0				
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	1,354	1,354				
18	304.3 Structures & Improvements	25,909	25,909				
19	320.3 Water Treatment Equipment	8,463	8,463				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	1,159	1,159				
22	TRANSMISSION & DISTRIBUTION						
23	303.4 Land & Land Rights	8	8				
24	304.4 Structures & Improvements	3	3				
25	330.4 Distribution Reservoirs	2,364	2,364				
26	331.4 Transmission & Distribution	36,070		36,070			
27	333.4 Services	5,377				5,377	
28	334.4 Meters & Meter Installation	39,967			39,967		
29	335.4 Hydrants	446		446			
30	339.4 Other Plant & Miscellaneous	123	123				
31	GENERAL PLANT						
32	303.5 Land & Land Rights	1,382					
33	304.5 Structures & Improvements	14,095					
34	340.5 Office Furniture & Equipment	8,711					
35	340.51 Computer Equipment	23,187					
36	341.5 Transportation Equipment	13,377					
37	342.5 Stores Equipment	126					
38	343.5 Tools, Shop & Garage Equipment	4,855					
39	344.5 Laboratory Equipment	4,403					
40	345.5 Power Operated Equipment	5,561					
41	346.5 Communication Equipment	2,523					
42	347.5 Miscellaneous Equipment	1,134					
43	348.5 Other Tangible Plant	2,135					
44	Subtotal	254,095	90,745	36,517	39,967	5,377	
45	Future Costs / CWIP	0	0	0	0	0	
46	Total	254,095	90,745	36,517	39,967	5,377	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 6 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	SOURCE OF SUPPLY & PUMPING						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	TRANSMISSION & DISTRIBUTION						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	4,145		4,145			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	GENERAL PLANT						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	4,145	0	4,145	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	4,145	0	4,145	0	0	
47	Total Net Plant	254,095	90,745	36,517	39,967	5,377	
48	Used & Useful Percentage	98%	100%	89%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
Schedule No. 7 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	170	170				Book 1, A-9
4	339.1 Other Plant & Miscellaneous	80	80				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	331	331				
8	305.2 Collecting & Impounding reservoirs	9	9				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	6,121	6,121				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	2,213	2,213				
13	310.2 Power Generation Equipment	848	846				
14	311.2 Pumping Equipment	7,333	7,333				
15	339.2 Other Plant & Miscelleneous	-6	-6				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	6,460	6,460				
19	320.3 Water Treatment Equipment	2,236	2,238				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	23	23				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	698	896				
26	331.4 Transmission & Distribution	7,679		7,679			
27	333.4 Services	384				384	
28	334.4 Meters & Meter Installation	13,056			13,056		
29	335.4 Hydrants	78		78			
30	339.4 Other Plant & Miscellaneous	41	41				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	3,320					
34	340.5 Office Furniture & Equipment	4,305					
35	340.51 Computer Equipment	11,357					
36	341.5 Transportation Equipment	10,732					
37	342.5 Stores Equipment	46					
38	343.5 Tools, Shop & Garage Equipment	2,608					
39	344.5 Laboratory Equipment	786					
40	345.5 Power Operated Equipment	4,694					
41	346.5 Communication Equipment	1,306					
42	347.5 Miscellaneous Equipment	323					
43	348.5 Other Tangible Plant	1,510					
44	Total	88,742	26,558	7,757	13,056	384	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 8 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	27	27				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	12	12				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	20	20				
8	305.2 Collecting & Impounding reservoirs	1	1				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	676	676				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	4	4				
13	310.2 Power Generation Equipment	2	2				
14	311.2 Pumping Equipment	1,435	1,435				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	785	785				
19	320.3 Water Treatment Equipment	385	385				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	46	46				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	64	64				
26	331.4 Transmission & Distribution	840		840			
27	333.4 Services	134				134	
28	334.4 Meters & Meter Installation	1,998			1,998		
29	335.4 Hydrants	10		10			
30	339.4 Other Plant & Miscellaneous	5	5				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	352					
34	340.5 Office Furniture & Equipment	581					
35	340.51 Computer Equipment	3,865					
36	341.5 Transportation Equipment	2,230					
37	342.5 Stores Equipment	7					
38	343.5 Tools, Shop & Garage Equipment	303					
39	344.5 Laboratory Equipment	294					
40	345.5 Power Operated Equipment	463					
41	346.5 Communication Equipment	252					
42	347.5 Miscellaneous Equipment	76					
43	348.5 Other Tangible Plant	214					
44	Total Depreciation Expense	15,081	3,462	850	1,998	134	
45	1996 Average Depreciable Plant less Land	251,223	69,255	36,517	39,967	5,377	
46	Composite Depreciation Rate	6.00%	3.88%	2.33%	5.00%	2.49%	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Pasco / Zephyr Shores
Docket No.: 950495
Test Yeer Ended: 12/31/96
Historical [ ] Projected [X]

FPSC
Schedule No. 8 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	SOURCE OF SUPPLY & PUMPING						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Genaration Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	TRANSMISSION & DISTRIBUTION						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	123		123			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	GENERAL PLANT						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	123	0	123	0	0	
46	CIAC Amortization Expense	1,751	0	1,402	321	28	
47	Non Used & Useful Percentage	2%	0%	11%	0%	0%	
48	Non Used & Useful Amortization Expense	29	0	159	0	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC
Schedule No. 9 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average CIAC	(3) 1996 CIAC Acc. Amort.	(4) Supporting Schedules
1	Plant Capacity Fees	0	0	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	60,153	20,219	
3	Meter Installation Fees	6,415	1,855	
4	Contributed Lines	0	0	
5	Cont. Prpty Other than Lines	0	0	
6	Service Installation Fees	1,131	27	
7	TOTAL WATER CIAC	67,699	22,101	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
Schedule No. 10 (w)
Page 1 of 1
Preparer: Bliss

	(1)		(2)	(3)	(4)	(5)
Line No.	Meter Size		1996 Average No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
	Residential:					
1		5/8" x 3/4"	479	1.0	479	MFR Vol. 5, 1996
2		3/4"	0	1.5	0	Sch. E-13
3		1"	0	2.5	0	
4		1 1/2"	0	5.0	0	
5		2"	0	8.0	0	
6		3"	0	16.0	0	
7		4"	0	25.0	0	
8		6"	0	50.0	0	
9		6"	0	80.0	0	
10		10"	0	115.0	0	
11		Subtotal	479		479	
	General/Multi-Family/ & Wholesale:					
12		5/8" x 3/4"	2	1.0	2	
13		3/4"	0	1.5	0	
14		1"	0	2.5	0	
15		1 1/2"	1	5.0	5	
16		2"	2	8.0	16	
17		3"	0	16.0	0	
18		4"	0	25.0	0	
19		6"	0	50.0	0	
20		8"	0	80.0	0	
21		10"	0	115.0	0	
22		Subtotal	5		23	
23	**Total Number of ERCs**		484		502	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER

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

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC
Schedule No. 11 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
	Water Treatment Plant:		
1	1996 ERCs	502	Sch. 10 (w)
2	Margin Reserve Factor	1.021	Note: (a)
3	Current ERCs Plus Margin Reserve	512	
4	Used & Useful Percentage	100.00%	Sch. 6 (w), p 2
5	Plant Capacity in ERCs	512	
6	Future ERCs	0	
7	Projected Average Annual Growth in ERCs	4	Sch. 12 (w)
8	Number of Years to Design Capacity	0.00	
	Distribution Mains:		
9	1996 ERCs	502	Sch. 10 (w)
10	Margin Reserve Factor	1.007	Note: (a)
11	Current ERC's with Margin Reserve	505	
12	Permitted No. of Lots/ERC's @ 12/31/96	647	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	647	
15	Future ERCs	142	
16	Projected Average Annual Growth in ERCs	4	Sch. 12 (w)
17	Number of Years to Design Capacity	38.80	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-6.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

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

Explanation: Rule 25-30.565 (4) (r) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC
Schedule No. 12 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) YEAR	(2) # New ERC's	(3) Total ERC's	(4) Supporting Schedules
1	1996		502	Vol 6, Book 1
2	1997	4	505	Sch F-8
3	1998	4	509	
4	1999	4	513	
5	2000	4	516	
6	2001	4	520	
7	2002	4	524	
8	2003	4	527	
9	2004	4	531	
10	2005	4	535	
11	2006	4	538	
12	2007	4	542	
13	2008	4	546	
14	2009	4	549	
15	2010	4	553	
16	2011	4	557	
17	2012	4	560	
18	2013	4	564	
19	2014	4	568	
20	2015	4	571	
21	2016	4	575	
22	2017	4	578	
23	2018	4	582	
24	2019	4	586	
25	2020	4	589	
26	2021	4	593	
27	2022	4	597	
28	2023	4	600	
29	2024	4	604	
30	2025	4	608	
31	2026	4	611	
32	2027	4	615	
33	2028	4	619	
34	2029	4	622	
35	2030	4	626	
36	2031	4	630	
37	2032	4	633	
38	2033	4	637	
39	2034	4	641	
40	2035	4	644	
41	2036	4	648	

SCHEDULE OF DEVELOPER AGREEMENTS

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

Explanation: Rule 25-30.565 (4) (j) Provide a list of outstanding developer agreements.

FPSC
Schedule No. 13 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

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

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC
Schedule No. 14 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	None - The company can not predict when property would be contributed under the
2	developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
3	

COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION OF TREATMENT FACILITIES

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

Explanation: Rule 25-30.565 (4) (n) Copies of approvals or permits for construction and operation of treatment facilities

FPSC
Schedule No. 15 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Copies of approvals and permits for construction and
2	operation of treatment facilities were provided in
3	the Additional Engineering Information.

SCHEDULE OF PROPOSED PLANT EXPANSION

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

Explanation: Rule 25-30.565 (4) (c) A detailed statement by a registered professional engineer showing the cost, by Uniform System of Accounting account numbers, and capacity of proposed plant expansion

FPSC
Schedule No. 16 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant
2	expansions.

SCHEDULE OF MANDATED PLANT UPGRADES

Company: SSU / Pasco / Zephyr Shores Docket No.: 950495 Test Year Ended: 12/31/96 Historical [ ] Projected [X]	Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.	FPSC Schedule No. 17 (w) Page 1 of 1 Preparer: Bliss

Line No.	(1) Description
1	SSU does not foresee the imposition of mandated upgrades resulting from
2	the developer agreement identified in Volume VIII, Book 1

STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN EXTENSION POLICY

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

Explanation: Rule 25-30.565 (4) (u) A statement of the existing and proposed on-site and off-site main installation charges or policy

FPSC
Schedule No. 18 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

Company: SSU / Pasco / Zephyr Shores		FPSC
Docket No.: 950495	Explanation: Rule 25-30.565 (4) (v) The company's present	Schedule No. 19
Test Year Ended: 12/31/96	capital structure, including the cost of debt in the present	Page 1 of 1
Historical [ ] Projected (X)	capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.	Preparer: C. Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains
1	Please refer to D-Schedules in the minimum filing requirements.
2	Future expansions will be financed through a combination of
3	debt and equity, as appropiate.
4	

SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER
FPSC REVERSE OSMOSIS TREATMENT

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

FPSC
Schedule No. 1 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A	$1,694.19	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	$10.66	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - All Customers	Actual Cost less 20%	$43.45	Sch. 4 (w)
4	Per Foot Equivalent	N/A	$0.26	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	$175.00	$90.00	Sch. 5 (w)
6	Per Connection - 1"	$190.00	$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	ACTUAL COST	$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
10	Per Connection - 5/8 " x 3/4"	$404.00	$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	**(5) Inspection Fee:**	N/A	N/A	
16	**Total Minimum Charges - (5/8" meter)**	$579.00	$1,970.64	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

FPSC
Schedule No. 2 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	$4,316,192	$2,264,585	$117,331	$44,295	$8,742,402	Sch. 6 (w) p 1
2	Land	$33,518				$33,518	Sch. 6 (w) p 1
3	Depreciable Assets	$4,282,673	$2,264,585	$117,331	$44,295	$8,708,884	
4	Accumulated Depreciation to Date	$525,451	$656,499	$20,394	$3,749	$1,208,094	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	$883,091	$2,264,585	$20,394	$3,749	$2,951,818	
6	Net Plant at Design Capacity	$3,653,101	$0	$96,936	$40,546	$3,760,564	
7	Transmission & Distribution / Collection Lines		$2,264,585			$2,264,585	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			33.59%	
9	CIAC to Date	$87,890	$15,842	$242,101	$28,736	$355,369	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	$24,446	$1,170	$45,038	$853	$71,305	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	$26,821	$20,703	$45,038	$653	$93,013	
12	Future Customers (ERC) to be Connected	41	2,818	0	0	996	Sch. 11 (w)
13	Composite Depreciation Rate	4.21%	2.33%			3.58%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	$175.00	$404.00	$579.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	17.07%	
16	Requested Service Availability Charge Per ERC	$1,694.19	$43.45	$90.00	$143.00	$1,970.64	Sch. 1 (w)
17	Level of CIAC at Design Capacity	2.98%	100.00%	N/A	N/A	41.46%	
18	Minimum Service Availability Charge Per ERC					$1,521.48	
19	Level of CIAC at Design Capacity					33.59%	
20	Maximum Service Availability Charge Per ERC					$3,884.32	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	1,756	4,347	1,436	1,436	2,846	Sch. 11 (w)
23	Current No. of Customers	1,715	1,529	1,436	1,436	1,436	Sch. 11 (w)
24	Annual Growth	53	53	N/A	N/A	53	Sch. 11 (w)
25	Calculation of Z	1	1,740	N/A	N/A	332	
26	Number of Years to Design Capacity	0.76	52.92	N/A	N/A	18.71	Sch. 11 (w)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER
- Based on Used & Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (s) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 3 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees		(2) Amount	(4) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Plant (Excluding General Plant)		$4,316,192	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant		($525,451)	Sch. 7 (w)
3	Net Plant In Service		$3,790,741	
4	Used & Useful %		97.68%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$3,702,954	
6	1996 ERCs		1,436	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs		160	Sch. 12 (w)
8	Total ERCs		1,596	
9	Net Plant Per ERC		$2,321	
10	Less: Utility Investment	27.00%	($627)	
11	Proposed Plant Capacity Fee Per ERC		$1,694	
12	Proposed Plant Capacity Fee Per Gallon (159 Gallons Per ERC)		$10.66	
	Calculation of Gallons Per ERC			
13	Total Consumption in Gallons		83,310,307	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's		1,436	Sch. 10 (w)
15	Consumption Per ERC		58,024	
16	Divide by 365 Days		365	
17	Gallons Per Day Per ERC		159	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER
- Based on Used and Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (a) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 4 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges		(2) Amount	(3) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Mains		$2,264,585	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains		($656,499)	Sch. 7 (w)
3	Net Plant In Service - Mains		$1,608,085	
4	Used & Useful %		38.8%	Sch. 8 (w) p 2
5	Net Plant - Used & Useful		$623,652	
6	1996 ERCs		1,436	Sch. 10 (w)
7	Net Plant Per ERC - Mains		$435	
8	Less: Utility Investment	90.00%	($391)	
9	Proposed Main Extension Fee Per ERC		$43	
10	Proposed Main Extension Fee Per Foot (168 feet per lot)		$0.26	
	Calculation of Feet Per Lot			
11	A. Installed Footage of Distribution Mains		241,518	Annual Report
12	B. Number of Lots		1,436	Sch. 11 (w)
13	C. Feet per Lot (A/B)		168	

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495
Test Year En Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (l) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 1 of 2
Preparer: Bliss

Line No.	Descriptions		Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	METER INSTALLATIONS:								
1	1. Direct Labor (2 Persons x 1.5 Hours)		3	$45.18	$45.18	$45.18	$45.18	$45.18	At Cost
2	2. Materials	a. Meter Box (Standard)	1	$9.59	$9.59	$9.59	$18.55	$18.55	At Cost
3		b. Meter	1	$24.91	$40.81	$68.37	$190.80	$256.52	At Cost
4		c. Couplings (Brass)	2	$3.66	$3.66	$5.09	$20.87	$24.38	At Cost
5		d. Washers	2	$0.10	$0.10	$0.13	$0.27	$0.42	At Cost
6	3. A & G Overhead Rate (18.78%) *			$6.41	$9.08	$13.94	$38.60	$50.26	At Cost
7		Total		$89.85	$108.42	$142.30	$314.07	$395.31	At Cost
8		Proposed		$90.00	$110.00	$140.00	$300.00	$385.00	At Cost
	DOUBLE SERVICE INSTALLATIONS:								
9	1. Direct Labor (2 persons x 4 hours)		8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
10	2. Materials	a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
11		b. Corporation Stop	1	$10.60	$10.60	$16.70	$44.52	$65.72	At Cost
12		c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$18.30	$33.30	At Cost
13		d. Curb Stop / Comp. ada	2	$25.44	$25.44	$35.94	$89.78	$127.20	At Cost
14		e. U-Branch (Double Serv	1	$13.89	$13.89	$13.89	$13.89	$13.89	At Cost
15	3. A & G Overhead Rate (18.78%)			$13.05	$13.05	$16.39	$31.83	$43.97	At Cost
16		Total		$211.42	$211.42	$234.86	$340.86	$426.82	At Cost
17		Proposed (Each)		$106.00	$106.00	$117.00	$170.00	$213.00	At Cost
	SINGLE SERVICE INSTALLATION:								
16	1. Direct Labor (2 persons x 4 hours)		8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
19	2. Materials	a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
20		b. Corporation Stop	1	$10.60	$10.60	$16.70	$44.52	$65.72	At Cost
21		c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$18.30	$33.30	At Cost
22		d. Curb Stop / Comp. ada	1	$12.72	$12.72	$12.72	$12.72	$12.72	At Cost
23	3. A & G Overhead Rate (16.78%)			$8.59	$8.59	$10.17	$16.39	$22.46	At Cost
24		Total		$180.35	$180.35	$191.33	$234.67	$276.94	At Cost
25		Proposed (Each)		$180.00	$180.00	$191.00	$235.00	$277.00	At Cost
26		Avg. for Single &		$143.00	$143.00	$154.00	$202.50	$245.00	

A &G Overhead is only applied to the purchase of materials.
Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 650

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

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

Explanation: Rule 25-30.565 (4) (i) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 2 of 2
Preparer: Bliss

Line No.	Descriptions	Unit		5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	UNIT PRICES:								
1	Direct Labor	Hour	15.06						
	Material for Meters								
2	1. Meter	Each		24.91	40.81	68.37	190.80	256.52	At Cost
3	2. Meter Box (Standard)	Each		9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair		3.66	3.66	5.09	20.67	24.38	At Cost
5	4. Washers (Rubber)	Each		0.10	0.10	0.13	0.27	0.42	At Cost
	Material for New Service								
6	1. Tapping Saddle (Cost for 8")		22.26	22.26	22.26	22.26	22.26	22.26	At Cost
7	2. Corp Stop w/ Comp adaptor	Each		10.60	10.60	16.70	44.52	65.72	At Cost
8	3. Poly tubing (Hymol)	Foot		0.19	0.19	0.30	0.61	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each		12.72	12.72	17.97	44.89	63.60	At Cost
10	5. U-Branch (for Double Service)	Each		13.89	13.89	13.89	13.89	13.89	At Cost

Notes:
1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12. ($7.48 + $15.00)/2
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 6.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
Schedule No. 6 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	876	876				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	SOURCE OF SUPPLY & PUMPING						
6	303.2 Land & Land Rights	32,601	32,601				
7	304.2 Structures & Improvements	19,178	19,178				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	285,611	285,611				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	33,715	33,715				
13	310.2 Power Generation Equipment	9,554	9,554				
14	311.2 Pumping Equipment	154,212	154,212				
15	339.2 Other Plant & Miscellaneous	128	128				
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	636,137	636,137				
19	320.3 Water Treatment Equipment	3,002,342	3,002,342				
20	321.3 Permeators	7,289	7,289				
21	339.3 Other Plant & Miscellaneous	917	917				
22	TRANSMISSION & DISTRIBUTION						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	133,629	133,629				
26	331.4 Transmission & Distribution	2,262,484		2,262,484			
27	333.4 Services	44,295				44,295	
28	334.4 Meters & Meter Installation	117,331			117,331		
29	335.4 Hydrants	2,101		2,101			
30	339.4 Other Plant & Miscellaneous	0	0				
31	GENERAL PLANT						
32	303.5 Land & Land Rights	1,094					
33	304.5 Structures & Improvements	11,154					
34	340.5 Office Furniture & Equipment	6,893					
35	340.51 Computer Equipment	18,349					
36	341.5 Transportation Equipment	10,586					
37	342.5 Stores Equipment	99					
38	343.5 Tools, Shop & Garage Equipment	3,842					
39	344.5 Laboratory Equipment	3,484					
40	345.5 Power Operated Equipment	4,400					
41	346.5 Communication Equipment	1,997					
42	347.5 Miscellaneous Equipment	898					
43	348.5 Other Tangible Plant	1,890					
44	Subtotal	6,806,887	4,316,192	2,264,585	117,331	44,295	
45	Future Costs / CWIP	0	0	0	0	0	
46	Total	6,806,887	4,316,192	2,264,585	117,331	44,295	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 6 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	SOURCE OF SUPPLY & PUMPING						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	86,037	86,037				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	TRANSMISSION & DISTRIBUTION						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	13,918	13,918				
26	331.4 Transmission & Distribution	1,386,045		1,386,045			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	GENERAL PLANT						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	1,486,000	99,955	1,386,045	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	1,486,000	99,955	1,386,045	0	0	
47	Total Net Plant	6,806,687	4,316,192	2,264,585	117,331	44,295	
48	Used & Useful Percentage	78%	98%	39%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

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

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
Schedule No. 7 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	124	124				Book 1, A-9
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	6,292	6,292				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	26,956	26,956				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	11,259	11,259				
13	310.2 Power Generation Equipment	1,778	1,778				
14	311.2 Pumping Equipment	69,155	69,155				
15	339.2 Other Plant & Miscellaneous	53	53				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	23,496	23,496				
19	320.3 Water Treatment Equipment	341,018	341,018				
20	321.3 Permeators	2,916	2,916				
21	339.3 Other Plant & Miscellaneous	19	19				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	42,386	42,386				
26	331.4 Transmission & Distribution	656,407		656,407			
27	333.4 Services	3,749				3,749	
28	334.4 Meters & Meter Installation	20,394			20,394		
29	335.4 Hydrants	92		92			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	2,627					
34	340.5 Office Furniture & Equipment	3,407					
35	340.51 Computer Equipment	8,987					
36	341.5 Transportation Equipment	8,493					
37	342.5 Stores Equipment	36					
38	343.5 Tools, Shop & Garage Equipment	2,064					
39	344.5 Laboratory Equipment	622					
40	345.5 Power Operated Equipment	3,715					
41	346.5 Communication Equipment	1,033					
42	347.5 Miscellaneous Equipment	256					
43	348.5 Other Tangible Plant	1,195					
44	Total	1,238,529	525,451	656,499	20,394	3,749	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 8 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	22	22				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	581	581				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	9,511	9,511				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	964	964				
13	310.2 Power Generation Equipment	478	478				
14	311.2 Pumping Equipment	7,711	7,711				
15	339.2 Other Plant & Miscellaneous	5	5				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	19,275	19,275				
19	320.3 Water Treatment Equipment	136,607	136,607				
20	321.3 Permeators	1,458	1,458				
21	339.3 Other Plant & Miscellaneous	37	37				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	3,608	3,608				
26	331.4 Transmission & Distribution	52,718		52,716			
27	333.4 Services	1,107				1,107	
28	334.4 Meters & Meter Installation	5,867			5,867		
29	335.4 Hydrants	47		47			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	279					
34	340.5 Office Furniture & Equipment	460					
35	340.51 Computer Equipment	3,059					
36	341.5 Transportation Equipment	1,765					
37	342.5 Stores Equipment	6					
38	343.5 Tools, Shop & Garage Equipment	240					
39	344.5 Laboratory Equipment	232					
40	345.5 Power Operated Equipment	367					
41	346.5 Communication Equipment	200					
42	347.5 Miscellaneous Equipment	60					
43	348.5 Other Tangible Plant	189					
44	Total Depreciation Expense	248,831	160,257	52,763	5,867	1,107	
45	1996 Average Depreciable Plant less Land	6,773,192	4,283,591	2,264,585	117,331	44,295	
46	Composite Depreciation Rate	3.64%	4.21%	2.33%	5.00%	2.50%	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FPSC
Schedule No. 8 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	SOURCE OF SUPPLY & PUMPING						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	308.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	4,416	4,416				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	TRANSMISSION & DISTRIBUTION						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	550	550				
26	331.4 Transmission & Distribution	45,494		45,494			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	GENERAL PLANT						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	50,460	4,966	45,494	0	0	
46	CIAC Amortization Expense	16,093	2,923	322	12,105	743	
47	Non Used & Useful Percentage	22%	2%	61%	0%	0%	
48	Non Used & Useful Amortization Expense	3,513	66	197	0	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC
Schedule No. 9 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average CIAC	(3) 1996 CIAC Acc. Amort.	(4) Supporting Schedules
1	Plant Capacity Fees	67,690	24,446	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	1,987	478	
3	Meter Installation Fees	242,101	45,036	
4	Contributed Lines	11,825	552	
5	Cont. Prpty Other than Lines	2,030	140	
6	Service Installation Fees	29,736	653	
7	TOTAL WATER CIAC	355,369	71,305	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
Schedule No. 10 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Meter Size	(2) 1996 Average No. of Customers	(3) Demand Factor	(4) Meter Equivalents (ERC)	(5) Supporting Schedules
	Residential:				
1	5/8" x 3/4"	569	1.0	569	MFR Vol. 5, 1996
2	3/4"	0	1.5	0	Sch. E-13
3	1"	7	2.5	18	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	576		587	
	General/Multi-Family/ & Wholesale:				
12	5/8" x 3/4"	23	1.0	23	
13	3/4"	0	1.5	0	
14	1"	33	2.5	82	
15	1 1/2"	38	5.0	189	
16	2"	31	8.0	248	
17	3"	0	16.0	0	
18	4"	3	25.0	69	
19	6"	1	50.0	50	
20	8"	2	80.0	190	
21	10"	0	115.0	0	
22	Subtotal	130		849	
23	**Total Number of ERCs**	706		1,436	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC
Schedule No. 11 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
	Water Treatment Plant:		
1	1996 ERCs	1,436	Sch. 10 (w)
2	Margin Reserve Factor	1.195	Note: (a)
3	Current ERCs Plus Margin Reserve	1,715	
4	Used & Useful Percentage	97.68%	Sch. 8 (w), p 2
5	Plant Capacity in ERCs	1,756	
6	Future ERCs	41	
7	Projected Average Annual Growth in ERCs	53	Sch. 12 (w)
8	Number of Years to Design Capacity	0.76	
	Distribution Mains:		
9	1996 ERCs	1,436	Sch. 10 (w)
10	Margin Reserve Factor	1.065	Note: (a)
11	Current ERC's with Margin Reserve	1,529	
12	Permitted No. of Lots/ERC's @ 12/31/96	4,347	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	4,347	
15	Future ERCs	2,818	
16	Projected Average Annual Growth in ERCs	53	Sch. 12 (w)
17	Number of Years to Design Capacity	52.92	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (r) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC
Schedule No. 12 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) YEAR	(2) # New ERC's	(3) Total ERC's	(4) Supporting Schedules
1	1996		1,436	Vol 6, Book 1
2	1997	53	1,489	Sch F-8
3	1998	53	1,542	
4	1999	53	1,596	
5	2000	53	1,649	
6	2001	53	1,702	
7	2002	53	1,755	
8	2003	53	1,809	
9	2004	53	1,862	
10	2005	53	1,915	
11	2006	53	1,968	
12	2007	53	2,022	
13	2008	53	2,075	
14	2009	53	2,128	
15	2010	53	2,181	
16	2011	53	2,235	
17	2012	53	2,288	
18	2013	53	2,341	
19	2014	53	2,394	
20	2015	53	2,446	
21	2016	53	2,501	
22	2017	53	2,554	
23	2016	53	2,607	
24	2019	53	2,661	
25	2020	53	2,714	
26	2021	53	2,767	
27	2022	53	2,820	
28	2023	53	2,874	
29	2024	53	2,927	
30	2025	53	2,980	
31	2026	53	3,033	
32	2027	53	3,087	
33	2028	53	3,140	
34	2029	53	3,193	
35	2030	53	3,246	
36	2031	53	3,300	
37	2032	53	3,353	
38	2033	53	3,406	
39	2034	53	3,459	
40	2035	53	3,513	
41	2036	53	3,566	

SCHEDULE OF DEVELOPER AGREEMENTS

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (j) Provide a list of outstanding developer agreements.

FPSC
Schedule No. 13 (w)
Page 1 of 1
Preparer: Biles

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC
Schedule No. 14 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	None - The company can not predict when property would be contributed under the
2	developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
3	

COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION OF TREATMENT FACILITIES

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (n) Copies of approvals or permits for construction and operation of treatment facilities

FPSC
Schedule No. 15 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Copies of approvals and permits for construction and
2	operation of treatment facilities were provided in
3	the Additional Engineering Information.

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (o) A detailed statement by a registered professional engineer showing the cost, by Uniform System of Accounting account numbers, and capacity of proposed plant expansion

FPSC
Schedule No. 16 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant
2	expansions.

SCHEDULE OF MANDATED PLANT UPGRADES

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected (X)

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC
Schedule No. 17 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	SSU does not foresee the imposition of mandated upgrades resulting from
2	the developer agreement identified in Volume VIII, Book 1

STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN EXTENSION POLICY

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (u) A statement of the existing and proposed on-site and off-site main installation charges or policy

FPSC
Schedule No. 18 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expension or upgrading of the system.

FPSC
Schedule No. 19
Page 1 of 1
Preparer: C. Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains
1	Please refer to D-Schedules in the minimum filing requirements.
2	Future expansions will be financed through a combination of
3	dabt and equity, as appropiate.
4	

SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER
FPSC REVERSE OSMOSIS TREATMENT

Company: SSU / Collier / Marco Island
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

FPSC
Schedule No. 1 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	$452.00	$1,208.66	Sch. 3 (w)
2	Per Gallon Equivalent	$0.56	$4.33	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - All Customers	$435.00	$12.53	Sch. 4 (w)
4	Per Foot Equivalent	N/A	$0.36	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	$80.00	$90.00	Sch. 5 (w)
6	Per Connection - 1"	$90.00	$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	ACTUAL COST	$140.00	Sch. 5 (w)
8	Per Connection - 2"	N/A	$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
10	Per Connection - 5/8 " x 3/4"	$200.00	$143.00	Sch. 5 (w)
11	Per Connection - 1"	$225.00	$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	ACTUAL COST	$154.00	Sch. 5 (w)
13	Per Connection - 2"	ACTUAL COST	$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
15	**(5) Inspection Fee:**	ACTUAL COST	ACTUAL COST	
16	**Total Minimum Charges - (5/8" meter)**	$1,187.56	$1,454.19	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

Company: SSU / Collier / Marco Island
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

FPSC
Schedule No. 2 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	$42,863,689	$3,853,692	$1,309,987	$1,842,101	$49,869,668	Sch. 6 (w) p 1
2	Land	$9,784,654				$9,784,654	Sch. 6 (w) p 1
3	Depreciable Assets	$33,079,034	$3,853,692	$1,309,987	$1,842,101	$40,084,814	
4	Accumulated Depreciation to Date	$8,480,344	$1,296,995	$634,044	$442,495	$10,853,879	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	$9,321,335	$1,296,995	$634,044	$442,495	$11,694,869	
6	Net Plant at Design Capacity	$33,542,554	$2,556,698	$675,943	$1,399,605	$38,174,798	
7	Transmission & Distribution / Collection Lines		$3,853,692			$3,853,692	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			7.73%	
9	CIAC to Date	$2,623,486	$1,903,615	$198,048	$1,147,244	$8,062,393	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	$902,213	$263,506	$36,868	$368,560	$1,571,147	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	$973,996	$263,506	$36,868	$368,560	$1,642,930	
12	Future Customers (ERC) to be Connected	128	0	0	0	117	Sch. 11 (w)
13	Composite Depreciation Rate	4.68%	2.33%			4.49%	Sch. 6 (w) p 1
14	Existing Service Availability Charge Per ERC	$452.00	$435.00	$80.00	$200.00	$1,167.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	5.66%	64.15%	N/A	N/A	11.94%	
16	Requested Service Availability Charge Per ERC	$1,208.66	$12.53	$90.00	$143.00	$1,454.19	Sch. 1 (w)
17	Level of CIAC at Design Capacity	5.97%	84.15%	N/A	N/A	12.02%	
18	Minimum Service Availability Charge Per ERC					($12,544.63)	
19	Level of CIAC at Design Capacity					7.73%	
20	Maximum Service Availability Charge Per ERC					$206,687.38	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	21,513	14,014	20,409	20,409	20,894	Sch. 11 (w)
23	Current No. of Customers	21,385	20,735	20,409	20,409	20,409	Sch. 11 (w)
24	Annual Growth	235	235	N/A	N/A	235	Sch. 11 (w)
25	Calculation of Z	2	0	N/A	N/A	0	
26	Number of Years to Design Capacity	0.54	0.00	N/A	N/A	0.50	Sch. 11 (w)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER
- Based on Used & Useful Historical Plant -

Company: SSU / Collier / Marco Island
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (a) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 3 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees		(2) Amount	(4) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Plant (Excluding General Plant)		$42,863,889	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant		($8,480,344)	Sch. 7 (w)
3	Net Plant in Service		$34,383,544	
4	Used & Useful %		99.41%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$34,179,489	
6	1996 ERCs		20,409	Sch. 10 (w)
7	3 Yeer Margin Reserve additional ERCs		235	Sch. 12 (w)
8	Total ERCs		20,644	
9	Net Plant Per ERC		$1,656	
10	Less: Utility Investment	27.00%	($447)	
11	Proposed Plant Capacity Fee Per ERC		$1,209	
12	Proposed Plant Capacity Fee Per Gallon (279 Gallons Per ERC)		$4.33	
	Calculation of Gallons Per ERC			
13	Total Consumption in Gallons		2,080,118,024	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's		20,409	Sch. 10 (w)
15	Consumption Per ERC		101,924	
16	Divide by 365 Days		365	
17	Gallons Per Day Per ERC		279	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER
- Based on Used and Useful Historical Plant -

Company: SSU / Collier / Marco Island
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (a) A summary schedule of how the proposed service availability charge was calculated.

FPSC
Schedule No. 4 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges		(2) Amount	(3) Supporting Schedules
	1996 Average Balance:			
1	Gross Book Value - Mains		$3,853,692	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains		($1,296,995)	Sch. 7 (w)
3	Net Plant In Service - Mains		$2,556,696	
4	Used & Useful %		100.0%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful		$2,556,696	
6	1996 ERCs		20,409	Sch. 10 (w)
7	Net Plant Per ERC - Mains		$125	
8	Less: Utility Investment	90.00%	($113)	
9	Proposed Main Extension Fee Per ERC		$13	
10	Proposed Main Extension Fee Per Foot (35 feet per lot)		$0.36	
	Calculation of Feet Per Lot			
11	A. Installed Footage of Distribution Mains		723,724	Annual Report
12	B. Number of Lots		20,409	Sch. 11 (w)
13	C. Feet per Lot (A/B)		35	

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

Company: SSU / Collier / Marco Island
Docket No.: 950495
Test Year En Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (t) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 1 of 2
Preparer: Bliss

Line No.	Descriptions		Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	METER INSTALLATIONS:								
1	1. Direct Labor (2 Persons x 1.5 Hours)		3	$45.18	$45.18	$45.18	$45.18	$45.18	At Cost
2	2. Materials	a. Meter Box (Standard)	1	$9.59	$9.59	$9.59	$18.55	$18.55	At Cost
3		b. Meter	1	$24.91	$40.81	$66.37	$190.60	$256.52	At Cost
4		c. Couplings (Brass)	2	$3.66	$3.66	$5.09	$20.67	$24.38	At Cost
5		d. Washers	2	$0.10	$0.10	$0.13	$0.27	$0.42	At Cost
6	3. A & G Overhead Rate (16.76%) *			$6.41	$9.08	$13.94	$38.60	$50.26	At Cost
7		Total		$89.85	$108.42	$142.30	$314.07	$395.31	At Cost
8		**Proposed**		**$90.00**	**$110.00**	**$140.00**	**$300.00**	**$385.00**	**At Cost**
	DOUBLE SERVICE INSTALLATIONS:								
9	1. Direct Labor (2 persons x 4 hours)		8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
10	2. Materials	a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
11		b. Corporation Stop	1	$10.60	$10.60	$16.70	$44.52	$65.72	At Cost
12		c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$18.30	$33.30	At Cost
13		d. Curb Stop / Comp. ada	2	$25.44	$25.44	$35.94	$89.76	$127.20	At Cost
14		e. U-Branch (Double Serv	1	$13.89	$13.89	$13.89	$13.89	$13.89	At Cost
15	3. A & G Overhead Rate (16.76%)			$13.05	$13.05	$18.39	$31.63	$43.97	At Cost
16		Total		$211.42	$211.42	$234.66	$340.86	$426.62	At Cost
17		**Proposed (Each)**		**$106.00**	**$106.00**	**$117.00**	**$170.00**	**$213.00**	At Cost
	SINGLE SERVICE INSTALLATION:								
18	1. Direct Labor (2 persons x 4 hours)		8	$120.48	$120.48	$120.48	$120.48	$120.48	At Cost
19	2. Materials	a. Tapping Saddle 6"	1	$22.26	$22.26	$22.26	$22.26	$22.26	At Cost
20		b. Corporation Stop	1	$10.60	$10.60	$16.70	$44.52	$65.72	At Cost
21		c. Poly Tubing (Hymol)	30	$5.70	$5.70	$9.00	$18.30	$33.30	At Cost
22		d. Curb Stop / Comp. ada	1	$12.72	$12.72	$12.72	$12.72	$12.72	At Cost
23	3. A & G Overhead Rate (16.76%)			$8.59	$8.59	$10.17	$16.39	$22.46	At Cost
24		Total		$160.35	$160.35	$191.33	$234.67	$276.94	At Cost
25		**Proposed (Each)**		**$160.00**	**$160.00**	**$191.00**	**$235.00**	**$277.00**	At Cost
26		**Avg. for Single &**		**$143.00**	**$143.00**	**$164.00**	**$202.50**	**$245.00**	

A &G Overhead is only applied to the purchase of materials.
Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 650

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

Company: SSU / Collier / Marco Island
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (l) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC
Schedule No. 5 (w)
Page 2 of 2
Preparer: Bliss

Line No.	Descriptions	Unit		5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
	UNIT PRICES:								
1	Direct Labor	Hour	15.06						
	Material for Meters								
2	1. Meter	Each		24.91	40.81	68.37	190.80	256.52	At Cost
3	2. Meter Box (Standard)	Each		9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair		3.66	3.66	5.09	20.87	24.38	At Cost
5	4. Washers (Rubber)	Each		0.10	0.10	0.13	0.27	0.42	At Cost
	Material for New Service								
6	1. Tapping Saddle (Cost for 8")		22.28	22.28	22.28	22.28	22.28	22.28	At Cost
7	2. Corp Stop w/ Comp adaptor	Each		10.60	10.60	16.70	44.52	65.72	At Cost
8	3. Poly tubing (Hymol)	Foot		0.19	0.19	0.30	0.61	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each		12.72	12.72	17.97	44.69	83.60	At Cost
10	5. U-Brench (for Double Service)	Each		13.89	13.89	13.89	13.89	13.89	At Cost

Notes:
1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12. ($7.46 + $15.00)/2
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 6.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Collier / Marco Island
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
Schedule No. 8 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	3,759	3,759				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	9,770,953	9,770,953				
7	304.2 Structures & Improvements	763,026	763,026				
8	305.2 Collecting & Impounding reservoirs	186,257	186,257				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	613,053	613,053				
11	308.2 Infiltration Galleries & Tunnels	264,911	264,911				
12	309.2 Supply Mains	5,689,938	5,689,938				
13	310.2 Power Generation Equipment	296,336	296,336				
14	311.2 Pumping Equipment	3,850,536	3,850,536				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	3,377,038	3,377,038				
19	320.3 Water Treatment Equipment	14,597,392	14,597,392				
20	321.3 Permeators	1,530,087	1,530,087				
21	339.3 Other Plant & Miscellaneous	13,901	13,901				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	1,906,897	1,906,697				
26	331.4 Transmission & Distribution	3,681,114		3,681,114			
27	333.4 Services	1,642,101				1,842,101	
28	334.4 Meters & Meter Installation	1,309,987			1,309,987		
29	335.4 Hydrants	172,578		172,578			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	16,575					
33	304.5 Structures & Improvements	168,997					
34	340.5 Office Furniture & Equipment	104,440					
35	340.51 Computer Equipment	278,010					
36	341.5 Transportation Equipment	160,387					
37	342.5 Stores Equipment	1,505					
38	343.5 Tools, Shop & Garage Equipment	58,211					
39	344.5 Laboratory Equipment	52,768					
40	345.5 Power Operated Equipment	66,689					
41	346.5 Communication Equipment	30,250					
42	347.5 Miscellaneous Equipment	13,600					
43	348.5 Other Tangible Plant	25,601					
44	Subtotal	50,846,701	42,863,889	3,853,692	1,309,987	1,842,101	
45	Future Costs / CWIP	0	0	0	0	0	
46	Total	50,846,701	42,863,889	3,853,692	1,309,987	1,842,101	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Collier / Marco Island
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

FPSC
Schedule No. 6 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	INTANGIBLE PLANT						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	SOURCE OF SUPPLY & PUMPING						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	23,227	23,227				
8	305.2 Collecting & Impounding reservoirs	5,468	5,468				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	23,169	23,169				
11	308.2 Infiltration Galleries & Tunnels	6,317	6,317				
12	309.2 Supply Mains	194,202	194,202				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	WATER TREATMENT PLANT						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	TRANSMISSION & DISTRIBUTION						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	GENERAL PLANT						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	254,383	254,383	0	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	254,383	254,383	0	0	0	
47	Total Net Plant	50,846,701	42,863,889	3,853,692	1,309,987	1,842,101	
48	Used & Useful Percentage	99%	99%	100%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Company: SSU / Collier / Marco Island
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
Schedule No. 7 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	1,605	1,605				Book 1, A-9
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	183,307	183,307				
8	305.2 Collecting & Impounding reservoirs	49,601	49,601				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	34,797	34,797				
11	308.2 Infiltration Galleries & Tunnels	57,324	57,324				
12	309.2 Supply Mains	842,991	842,991				
13	310.2 Power Generation Equipment	68,243	68,243				
14	311.2 Pumping Equipment	1,595,206	1,595,206				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	785,039	785,039				
19	320.3 Water Treatment Equipment	3,086,293	3,086,293				
20	321.3 Permeators	1,273,601	1,273,601				
21	339.3 Other Plant & Miscellaneous	278	278				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	501,859	501,859				
26	331.4 Transmission & Distribution	1,239,619		1,239,619			
27	333.4 Services	442,495				442,495	
28	334.4 Meters & Meter Installation	634,044			634,044		
29	335.4 Hydrants	57,377		57,377			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	39,807					
34	340.5 Office Furniture & Equipment	51,619					
35	340.51 Computer Equipment	136,171					
36	341.5 Transportation Equipment	128,671					
37	342.5 Stores Equipment	552					
38	343.5 Tools, Shop & Garage Equipment	31,272					
39	344.5 Laboratory Equipment	9,419					
40	345.5 Power Operated Equipment	56,285					
41	346.5 Communication Equipment	15,657					
42	347.5 Miscellaneous Equipment	3,673					
43	348.5 Other Tangible Plant	18,100					
44	Total	11,345,306	8,480,344	1,296,995	634,044	442,495	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Collier / Marco Island
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

FPSC
Schedule No. 8 (w)
Page 1 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	94	94				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	23,120	23,120				
8	305.2 Collecting & Impounding reservoirs	3,725	3,725				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	20,415	20,415				
11	308.2 Infiltration Galleries & Tunnels	6,623	6,623				
12	309.2 Supply Mains	162,732	162,732				
13	310.2 Power Generation Equipment	14,817	14,817				
14	311.2 Pumping Equipment	192,527	192,527				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	102,324	102,324				
19	320.3 Water Treatment Equipment	664,181	664,181				
20	321.3 Permeators	308,017	308,017				
21	339.3 Other Plant & Miscellaneous	556	556				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	51,481	51,481				
26	331.4 Transmission & Distribution	85,770		85,770			
27	333.4 Services	46,053				46,053	
28	334.4 Meters & Meter Installation	65,499			65,499		
29	335.4 Hydrants	3,831		3,831			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	4,225					
34	340.5 Office Furniture & Equipment	6,966					
35	340.51 Computer Equipment	46,344					
36	341.5 Transportation Equipment	26,736					
37	342.5 Stores Equipment	84					
38	343.5 Tools, Shop & Garage Equipment	3,638					
39	344.5 Laboratory Equipment	3,521					
40	345.5 Power Operated Equipment	5,554					
41	346.5 Communication Equipment	3,025					
42	347.5 Miscellaneous Equipment	907					
43	348.5 Other Tangible Plant	2,560					
44	Total Depreciation Expense	1,653,325	1,548,612	89,601	65,499	46,053	
45	1996 Average Depreciable Plant less Land	41,059,172	33,092,936	3,653,892	1,309,967	1,842,101	
46	Composite Depreciation Rate	4.51%	4.68%	2.33%	5.00%	2.50%	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Collier / Marco Island
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

FPSC
Schedule No. 8 (w)
Page 2 of 2
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	**INTANGIBLE PLANT**						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	**SOURCE OF SUPPLY & PUMPING**						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	926	926				
8	305.2 Collecting & Impounding reservoirs	149	149				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	818	818				
11	308.2 Infiltration Galleries & Tunnels	265	265				
12	309.2 Supply Mains	6,520	6,520				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	**WATER TREATMENT PLANT**						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	**TRANSMISSION & DISTRIBUTION**						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	**GENERAL PLANT**						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	6,676	6,676	0	0	0	
46	CIAC Amortization Expense	219,544	142,808	38,653	9,402	28,681	
47	Non Used & Useful Percentage	1%	1%	0%	0%	0%	
48	Non Used & Useful Amortization Expense	1,098	848	0	0	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER

Company: SSU / Collier / Marco Island
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC
Schedule No. 9 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average CIAC	(3) 1996 CIAC Acc. Amort.	(4) Supporting Schedules
1	Plant Capacity Fees	2,823,486	902,213	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	1,207,120	129,721	
3	Meter Installation Fees	188,048	38,868	
4	Contributed Lines	451,783	78,307	
5	Cont. Prpty Other than Lines	244,712	55,478	
6	Service Installation Fees	1,147,244	368,560	
7	**TOTAL WATER CIAC**	6,062,393	1,571,147	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

Company: SSU / Collier / Marco Island
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
Schedule No. 10 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Meter Size		(2) 1996 Average No. of Customers	(3) Demand Factor	(4) Meter Equivalents (ERC)	(5) Supporting Schedules
	Residential:					
1		5/8" x 3/4"	2,275	1.0	2,275	MFR Vol. 5, 1996 Sch. E-13
2		3/4"	0	1.5	0	
3		1"	3,011	2.5	7,528	
4		1 1/2"	0	5.0	0	
5		2"	1	8.0	8	
6		3"	0	18.0	0	
7		4"	0	25.0	0	
8		6"	0	50.0	0	
9		8"	0	80.0	0	
10		10"	0	115.0	0	
11		Subtotal	5,287		9,811	
	General/Multi-Family/ & Wholesale:					
12		5/8" x 3/4"	182	1.0	182	
13		3/4"	0	1.5	0	
14		1"	169	2.5	424	
15		1 1/2"	125	5.0	827	
16		2"	195	8.0	1,561	
17		3"	34	16.0	545	
18		4"	49	25.0	1,231	
19		6"	44	50.0	2,188	
20		8"	39	80.0	3,140	
21		10"	6	115.0	700	
22		Subtotal	845		10,598	
23	**Total Number of ERCs**		6,132		20,409	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER

Company: SSU / Collier / Marco Island
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC
Schedule No. 11 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
	Water Treatment Plant:		
1	1996 ERCs	20,409	Sch. 10 (w)
2	Margin Reserve Factor	1.048	Note: (a)
3	Current ERCs Plus Margin Reserve	21,385	
4	Used & Useful Percentage	99.41%	Sch. 6 (w), p 2
5	Plant Capacity in ERCs	21,513	
6	Future ERCs	128	
7	Projected Average Annual Growth in ERCs	235	Sch. 12 (w)
8	Number of Years to Design Capacity	0.54	
	Distribution Mains:		
9	1996 ERCs	20,409	Sch. 10 (w)
10	Margin Reserve Factor	1.016	Note: (a)
11	Current ERC's with Margin Reserve	20,735	
12	Permitted No. of Lots/ERC's @ 12/31/96	14,014	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	14,014	
15	Future ERCs	0	
16	Projected Average Annual Growth in ERCs	235	Sch. 12 (w)
17	Number of Years to Design Capacity	0.00	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

Company: SSU / Collier / Marco Island
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (r) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future *plant and line* capacity

FPSC
Schedule No. 12 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) YEAR	(2) # New ERC's	(3) Total ERC's	(4) Supporting Schedules
1	1996		20,409	Vol 8, Book 1
2	1997	235	20,644	Sch F-8

SCHEDULE OF DEVELOPER AGREEMENTS

Company: SSU / Collier / Marco Island
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (j) Provide a list of outstanding developer agreements.

FPSC
Schedule No. 13 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: SSU / Collier / Marco Island
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC
Schedule No. 14 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	None - The company can not predict when property would be contributed under the
2	developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
3	

COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION OF TREATMENT FACILITIES

Company: SSU / Collier / Marco Island
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (n) Copies of approvals or permits for construction and operation of treatment facilities

FPSC
Schedule No. 15 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Copies of approvals and permits for construction and
2	operation of treatment facilities were provided in
3	the Additional Engineering Information.

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: SSU / Collier / Marco Island
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (o) A detailed statement by a registered professional engineer showing the cost, by *Uniform System of Accounting* account numbers, and capacity of proposed plant expansion

FPSC
Schedule No. 16 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant
2	expansions.

SCHEDULE OF MANDATED PLANT UPGRADES

Company: SSU / Collier / Marco Island Docket No.: 950495 Test Year Ended: 12/31/96 Historical [ ] Projected [X]	Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.	FPSC Schedule No. 17 (w) Page 1 of 1 Preparer: Bliss

Line No.	(1) Description
1	SSU does not foresee the impoaition of mandated upgrades resulting from
2	the developer agreement identified in Volume VIII, Book 1

STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN EXTENSION POLICY

Company: SSU / Collier / Marco Island
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (u) A statement of the existing and proposed on-site and off-site main installation charges or policy

FPSC
Schedule No. 18 (w)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

Company: SSU / Collier / Marco Island
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 19
Page 1 of 1
Preparer: C. Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains
1	Please refer to D-Schedules in the minimum filing requirements.
2	Future expansions will be financed through a combination of
3	debt and equity, as appropiate.
4	