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

ORIGINAL
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SSU
Southern States Utilities

BEFORE THE

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 950495 - WS

APPLICATION FOR A GENERAL RATE INCREASE

VOLUME III-A
BOOK 2 OF 3

SUPPLEMENTAL MFR INFORMATION REFLECTING INCLUSION OF HERNANDO, HILLSBOROUGH AND POLK COUNTIES

SCHEDULES A & B

Containing

WATER AND WASTEWATER
RATE BASE AND OPERATING INCOME

INTERIM RATES
PROJECTED YEAR ENDED 12/31/95

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

DOCUMENT NUMBER-DATE
07356 AUG-2 96
FPSC-RECORDS/REPORTING

SOUTHERN STATES UTILITIES, INC.
DOCKET NO. 950495-WS
VOLUME III-A, BOOK 2 OF 3
SUPPLEMENTAL MFR INFORMATION REFLECTING INCLUSION
OF HERNANDO, HILLSBOROUGH & POLK COUNTIES

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

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Valrico Hills	1153 - 1200	1201 - 1228

SOUTHERN STATES UTILITIES, INC.
DOCKET NO. 950495-WS
VOLUME III-A, BOOK 2 OF 3
SUPPLEMENTAL MFR INFORMATION REFLECTING INCLUSION
OF HERNANDO, HILLSBOROUGH & POLK COUNTIES

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SOUTHERN STATES UTILITIES, INC.
DOCKET NO. 950495-WS
VOLUME III-A, BOOK 2 OF 3
SUPPLEMENTAL MFR INFORMATION REFLECTING INCLUSION
OF HERNANDO, HILLSBOROUGH AND POLK COUNTIES

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SOUTHERN STATES UTILITIES, INC.
DOCKET NO. 950495-WS
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OF HERNANDO, HILLSBOROUGH & POLK COUNTIES

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SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

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

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

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

	(1)	(2)	(3)	(4)	(5)
		1995 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	173,956,443	801,000	174,757,443	A-5 (W)
2	Utility Land & Land Rights	8,475,305	0	8,475,305	A-5 (W)
3	Non-Used and Useful	(14,910,381)	0	(14,910,381)	A-7 (W)
4	Construction Work in Progress	0	0	0	—
5	Accumulated Depreciation	(45,976,239)	0	(45,976,239)	A-9 (W)
6	CIAC	(48,477,704)	0	(48,477,704)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	(566,044)	(566,044)	A-12 (W)
8	Accumulated Amortization of CIAC	11,188,394	0	11,188,394	A-14 (W)
9	Acquisition Adjustments	(64,578)	0	(64,578)	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	26,891	0	26,891	A-20 (W)
11	Advances for Construction	(4,507,981)	0	(4,507,981)	A-16 (W)
12	Unfunded Post-Retirement Benefits	(612,992)	0	(612,992)	Vol. II
13	Deferred Taxes	5,069,910	0	5,069,910	C-7 (W)
14	Working Capital Allowance	2,291,643	3,048	2,294,691	A-17 (W)
15	Other	1,465,808	0	1,465,808	A-21(W)
16	**TOTAL WATER RATE BASE**	87,924,519	238,004	88,162,523	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1995

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

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

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

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**A. UTILITY PLANT IN SERVICE:**			A-5 (W)
2	1. Lehigh Line Extensions	1,602,000	801,000	
3				
4	2.	0	0	
5				
6				
7		1,602,000	801,000	
8	**B. UTILITY LAND & LAND RIGHTS:**			A-5 (W)
9	1.	0	0	
10				
11	2.	0	0	
12				
13				
14		0	0	
15	**C. NON-USED AND USEFUL:**			A-7 (W)
16	1.	0	0	
17				
18	2.	0	0	
19				
20				
21		0	0	
22	**D. CONSTRUCTION WORK IN PROGRESS:**			
23	1.	0	0	
24				
25	2.	0	0	
26				
27				
28		0	0	
29	**E. ACCUMULATED DEPRECIATION:**			A-9 (W)
30	1.	0	0	
31				
32	2.	0	0	
33				
34				
35		0	0	
36	**F. CIAC:**			A-12 (W)
37	1. FPSC Margin Reserve	(1,132,083)	(566,044)	
38				
39	2.	0	0	
40				
41				
42		(1,132,083)	(566,044)	
43				
44	**SUBTOTAL**	469,917	234,956	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1995

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

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

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

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**G. ACCUMULATED AMORTIZATION OF CIAC**			A-14 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6		0	0	
7	**H. ACQUISITION ADJUSTMENT**			A-20 (W)
8	1.	0	0	
9				
10	2.	0	0	
11				
12		0	0	
13	**I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS**			A-20 (W)
14	1.	0	0	
15				
16	2.	0	0	
17				
18		0	0	
19	**J. ADVANCES FOR CONSTRUCTION**			A-16 (W)
20	1.	0	0	
21				
22	2.	0	0	
23				
24		0	0	
25	**K. DEFERRED TAXES**			C-6 (W)
26	1.	0	0	
27				
28	2.	0	0	
29				
30		0	0	
31	**L. WORKING CAPITAL ALLOWANCE**			A-17 (W)
32	1. One-eigth of Marco Shores Purchased Water Adjustment	3,048	3,048	
33				
34	2.	0	0	
35				
36		3,048	3,048	
37	**M. OTHER**			A-21 (W)
38	1.	0	0	
39				
40	2.	0	0	
41				
42		0	0	
43				
44	**TOTAL WATER RATE BASE ADJUSTMENTS**	472,965	238,004	

Note: May not cross foot due to rounding.

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

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

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

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

Line No.	(1) Description	(2) Water Plant In Service Year-End Balances
1	**Balance per order 5/30/85 (Enterprise)**	226,188
2	Utility Adjustments to ordered balance (1)	0
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	226,188
8	**Balance per order 03/31/86 (Geneva Lake Estates) and 07/02/86 (Keystone Club Estates)**	172,275
9	Utility Adjustments to ordered balance (1)	0
10	1986 Additions	51,720
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	51,720
14	**12/31/86 Balance**	450,183
15	**Balance per order 12/31/86**	0
16	Utility Adjustments to ordered balance (1)	0
17	1987 Additions	22,230
18	1987 Retirements	470
19	1987 Adjustments	0
20	1987 Net Additions	21,760
21	**12/31/87 Balance**	471,943
22	**Balance per books 12/21/87 (Valrico Hills)**	113,175
23	Utility Adjustments to ordered balance (1)	0
24	1988 Additions	57,653
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	57,653
28	**12/31/88 Balance**	642,771
29	**Balance per order 12/27/88 (Palm Valley, Remington Forest), 12/31/88 (Gibsonia Est., Lk. Gibson) and 04/30/89 (Orange Hill/Sugar Creek)**	779,153
30	Utility Adjustments to ordered balance (1)	0
31	1989 Additions	255,908
32	1989 Retirements	8,693
33	1989 Adjustments	0
34	1989 Net Additions	247,215
35	**12/31/89 Balance**	1,669,139
36	**Balance per order 12/31/89**	0
37	Utility Adjustments to ordered balance (1)	0
38	1990 Additions	367,295
39	1990 Retirements	2,469
40	1990 Adjustments	0
41	1990 Net Additions	364,826
42	**12/31/90 Balance**	2,033,965

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

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

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

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

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

Line No.	(1) Description		(2) Water Plant In Service Year-End Balances
1	**12/31/90 Balance**		2,033,985
2	**Balance per order 12/31/90 (Deep Creek and Harshel Heights), 08/31/91(Seaboard), and 09/30/91 (Lehigh)**		16,030,834
3	Utility Adjustments to ordered balance (1)		(36,492)
4	1991 Additions		147,776
5	1991 Retirements		37,965
6	1991 Adjustments		0
7	1991 Net Additions		109,791
8	**12/31/91 Balance**		18,138,098
9	**Balance per order 12/31/91 (Uniform Plants and Spring Hill) and 04/30/92 (Marco Island)**		121,693,166
10	Utility Adjustments to ordered balance (1)		(74,195)
11	1992 Additions		1,916,643
12	1992 Retirements		301,348
13	1992 Adjustments		0
14	1992 Net Additions		1,615,295
15	**12/31/92 Balance**		141,372,364
16	**Balance per order 09/30/93 (Lakeside, Spring Gardens, Valencia Terrace)**		484,532
17	Utility Adjustments to ordered balance (1)		118,448
18	1993 Additions		8,243,276
19	1993 Retirements		286,069
20	1993 Adjustments	General Plant Allocation True-up	2,544,579
21	1993 Net Additions		10,501,786
22	**12/31/93 Balance**		152,477,130
23	**Balance per order 12/31/93**		0
24	Utility Adjustments to ordered balance (1)		0
25	1994 Additions		21,207,454
26	1994 Retirements		572,256
27	1994 Adjustments		0
28	1994 Net Additions		20,635,198
29	**12/31/94 Balance**		173,112,328
30	**Balance per order 12/31/94**		0
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(28,052)
32	1995 Additions		19,504,635
33	1995 Retirements		809,903
34	1995 Adjustments	Lehigh Line extensions	1,602,000
35	1995 Net Additions		20,296,932
36	**12/31/95 Balance**		193,381,208
37	**Balance per order 12/31/95**		0
38	Utility Adjustments to ordered balance (1)		0
39	1996 Additions		0
40	1996 Retirements		0
41	1996 Adjustments		0
42	1996 Net Additions		0
43	**12/31/96 Balance**		0

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

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

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1995 PLANT IN SERVICE							1995 AVERAGE BALANCE		
Line No.	Account No. and Name	Balance Per Books 12/31/94	Net Additions 12/31/94 - 12/31/95 Gross	Retirements	Net	Balance Per Books 12/31/95	Utility Adjustments	Adjusted Balance 12/31/95	Balance Per Books	Utility Adjustments	Adjusted Utility Balance
1	**INTANGIBLE PLANT**										
2	301.1 Organization	109,569	0	0	0	109,569	0	109,569	109,569	0	109,569
3	302.1 Franchises	298,559	0	0	0	298,559	0	298,559	298,560	0	298,560
4	339.1 Other Plant & Miscellaneous	118,795	0	0	0	118,795	0	118,795	118,796	0	118,796
5	**SOURCE OF SUPPLY & PUMPING**										
6	303.2 Land & Land Rights	5,294,150	4,953,962	0	4,953,962	10,248,112	0	10,248,112	7,771,132	0	7,771,132
7	304.2 Structures & Improvements	2,988,869	16,191	(11,399)	4,792	2,993,661	0	2,993,661	2,991,267	0	2,991,267
8	305.2 Collecting & Impounding reservoirs	466,860	0	0	0	466,860	0	466,860	466,860	0	466,860
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	4,597,847	384,906	(54,153)	330,753	4,928,599	0	4,928,599	4,763,224	0	4,763,224
11	308.2 Infiltration Galleries & Tunnels	264,911	0	0	0	264,911	0	264,911	264,911	0	264,911
12	309.2 Supply Mains	8,555,476	146,943	(60,762)	86,181	8,641,657	0	8,641,657	8,598,566	0	8,598,566
13	310.2 Power Generation Equipment	2,457,949	669,530	(22,298)	647,232	3,105,181	0	3,105,181	2,781,564	0	2,781,564
14	311.2 Pumping Equipment	11,120,558	594,994	(130,641)	464,353	11,584,912	0	11,584,912	11,352,734	0	11,352,734
15	339.2 Other Plant & Miscellaneous	115,027	0	0	0	115,027	0	115,027	115,027	0	115,027
16	**WATER TREATMENT PLANT**										
17	303.3 Land & Land Rights	319,512	0	0	0	319,512	0	319,512	319,513	0	319,513
18	304.3 Structures & Improvements	5,584,200	904,264	(6,570)	897,694	6,481,894	0	6,481,894	6,033,045	0	6,033,045
19	320.3 Water Treatment Equipment	18,844,336	3,825,120	(208,335)	3,616,785	22,461,121	0	22,461,121	20,652,723	0	20,652,723
20	321.3 Permeators	1,537,375	0	0	0	1,537,375	0	1,537,375	1,537,376	0	1,537,376
21	339.3 Other Plant & Miscellaneous	57,961	0	0	0	57,961	0	57,961	57,960	0	57,960
22	**TRANSMISSION & DISTRIBUTION**										
23	303.4 Land & Land Rights	59,392	0	0	0	59,392	0	59,392	59,392	0	59,392
24	304.4 Structures & Improvements	214,852	0	(150)	(150)	214,702	0	214,702	214,777	0	214,777
25	330.4 Distribution Reservoirs	8,384,542	892,464	(50,388)	842,076	9,226,617	0	9,226,617	8,805,578	0	8,805,578
26	331.4 Transmission & Distribution	62,611,318	3,013,436	(67,482)	2,945,954	65,557,272	1,602,000	67,159,272	64,084,291	801,000	64,885,291
27	333.4 Services	12,810,547	576,667	(15,000)	561,667	13,372,214	0	13,372,214	13,091,379	0	13,091,379
28	334.4 Meters & Meter Installation	8,647,174	561,077	(10,000)	551,077	9,198,250	0	9,198,250	8,922,710	0	8,922,710
29	335.4 Hydrants	2,519,550	65,478	(1,500)	63,978	2,583,527	0	2,583,527	2,551,532	0	2,551,532
30	339.4 Other Plant & Miscellaneous	124,295	122,263	0	122,263	246,558	0	246,558	185,432	0	185,432
31	**GENERAL PLANT**										
32	303.5 Land & Land Rights	325,269	0	0	0	325,269	0	325,269	325,268	0	325,268
33	304.5 Structures & Improvements	2,899,870	351,824	(4,146)	347,678	3,247,548	0	3,247,548	3,073,713	0	3,073,713
34	340.5 Office Furniture & Equipment	1,769,261	253,779	0	253,779	2,023,060	0	2,023,060	1,896,172	0	1,896,172
35	340.51 Computer Equipment	4,358,953	469,619	0	469,619	4,828,572	0	4,828,572	4,593,763	0	4,593,763
36	341.5 Transportation Equipment	2,652,337	345,167	(161,845)	183,322	2,835,659	0	2,835,659	2,744,004	0	2,744,004
37	342.5 Stores Equipment	28,800	729	0	729	29,529	0	29,529	29,164	0	29,164
38	343.5 Tools, Shop & Garage Equipment	991,496	99,217	(415)	98,803	1,090,298	0	1,090,298	1,040,900	0	1,040,900
39	344.5 Laboratory Equipment	281,447	695,871	0	695,871	977,318	0	977,318	629,382	0	629,382
40	345.5 Power Operated Equipment	982,996	32,333	(829)	31,503	1,014,499	0	1,014,499	998,745	0	998,745
41	346.5 Communication Equipment	447,232	141,101	0	141,101	588,334	0	588,334	517,783	0	517,783
42	347.5 Miscellaneous Equipment	236,415	16,046	(3,990)	12,056	248,471	0	248,471	242,442	0	242,442
43	348.5 Other Tangible Plant	6,557	371,856	0	371,856	378,414	0	378,414	192,492	0	192,492
44	**INTANGIBLE PLANT**	526,923	0	0	0	526,923	0	526,923	526,925	0	526,925
45	**SUPPLY & PUMPING**	35,861,647	6,766,526	(279,253)	6,487,273	42,348,920	0	42,348,920	39,105,267	0	39,105,267
46	**WATER TREATMENT PLANT**	26,343,383	4,729,384	(214,905)	4,514,479	30,857,863	0	30,857,863	28,600,617	0	28,600,617
47	**TRANSMISSION & DISTRIBUTION**	95,371,669	5,231,383	(144,520)	5,086,863	100,458,533	1,602,000	102,060,533	97,915,091	801,000	98,716,091
48	**GENERAL PLANT**	14,980,853	2,777,542	(171,225)	2,606,316	17,586,969	0	17,586,969	16,283,828	0	16,283,828
49	**TOTAL PLANT IN SERVICE**	173,084,276	19,504,835	(809,903)	18,694,932	191,779,208	1,602,000	193,381,208	182,431,748	801,000	183,232,748
50	**LAND & LAND RIGHTS**	5,998,322	4,953,962	0	4,953,962	10,952,284	0	10,952,284	8,475,305	0	8,475,305
51	**TOTAL PIS LESS LAND**	167,085,954	14,550,873	(809,903)	13,740,970	180,826,924	1,602,000	182,428,924	173,956,443	801,000	174,757,443

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

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

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

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

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/95	(15) Net Additions	(16) Average Balance 1995
1	**INTANGIBLE PLANT**															
2	301.1 Organization	109,569	109,569	109,569	109,569	109,569	109,569	109,569	109,569	109,569	109,569	109,569	109,569	109,569	0	109,569
3	302.1 Franchises	298,559	298,559	298,559	298,559	298,559	298,559	298,559	298,559	298,559	298,559	298,559	298,559	298,559	0	298,560
4	339.1 Other Plant & Miscellaneous	118,795	118,795	118,795	118,795	118,795	118,795	118,795	118,795	118,795	118,795	118,795	118,795	118,795	0	118,796
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	5,294,150	5,294,150	5,294,150	5,294,150	5,294,150	5,294,150	5,294,150	5,294,150	5,294,150	5,448,193	5,448,193	5,448,193	10,248,112	4,953,962	7,771,132
7	304.2 Structures & Improvements	2,988,889	2,990,833	2,990,833	2,991,895	2,993,661	2,993,661	2,993,661	2,993,661	2,993,661	2,993,661	2,993,661	2,993,661	2,993,661	4,792	2,991,267
8	305.2 Collecting & Impounding reservoirs	466,860	466,860	466,860	466,860	466,860	466,860	466,860	466,860	466,860	466,860	466,860	466,860	466,860	0	466,860
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	4,597,847	4,597,847	4,597,847	4,597,847	4,597,847	4,573,694	4,786,112	4,786,112	4,786,112	4,812,490	4,860,732	4,928,599	4,928,599	330,753	4,763,224
11	308.2 Infiltration Galleries & Tunnels	264,911	264,911	264,911	264,911	264,911	264,911	264,911	264,911	264,911	264,911	264,911	264,911	264,911	0	264,911
12	309.2 Supply Mains	8,555,476	8,555,476	8,555,476	8,555,476	8,555,476	8,494,714	8,494,714	8,494,714	8,494,714	8,514,628	8,641,857	8,641,857	8,641,857	86,181	8,598,568
13	310.2 Power Generation Equipment	2,457,949	2,457,949	2,457,949	2,457,949	2,536,384	2,536,384	2,536,384	2,536,384	2,514,086	2,514,086	2,580,929	2,727,956	2,967,723	3,105,181	847,232	2,781,564
14	311.2 Pumping Equipment	11,120,556	11,127,234	11,136,416	11,144,966	11,166,055	11,325,013	11,325,013	11,328,775	11,329,775	11,341,505	11,341,505	11,559,991	11,584,912	464,353	11,352,734
15	339.2 Other Plant & Miscellaneous	115,027	115,027	115,027	115,027	115,027	115,027	115,027	115,027	115,027	115,027	115,027	115,027	115,027	0	115,027
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	319,512	319,512	319,512	319,512	319,512	319,512	319,512	319,512	319,512	319,512	319,512	319,512	319,512	0	319,513
18	304.3 Structures & Improvements	5,584,200	5,582,130	5,583,606	5,583,606	5,640,845	5,760,814	5,763,865	5,791,115	5,852,154	5,936,998	6,331,027	6,481,894	6,481,894	897,694	6,033,045
19	320.3 Water Treatment Equipment	18,844,336	18,872,583	18,876,080	18,886,965	19,020,005	19,814,760	20,327,615	21,852,382	21,970,602	21,984,582	22,131,577	22,216,021	22,461,121	3,616,785	20,652,723
20	321.3 Permeators	1,537,375	1,537,375	1,537,375	1,537,375	1,537,375	1,537,375	1,537,375	1,537,375	1,537,375	1,537,375	1,537,375	1,537,375	1,537,375	0	1,537,376
21	339.3 Other Plant & Miscellaneous	57,961	57,961	57,961	57,961	57,961	57,961	57,961	57,961	57,961	57,961	57,961	57,961	57,961	0	57,960
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	59,392	59,392	59,392	59,392	59,392	59,392	59,392	59,392	59,392	59,392	59,392	59,392	59,392	0	59,392
24	304.4 Structures & Improvements	214,852	214,852	214,852	214,852	214,702	214,702	214,702	214,702	214,702	214,702	214,702	214,702	214,702	(150)	214,777
25	330.4 Distribution Reservoirs	8,384,542	8,384,542	8,386,494	8,413,658	8,508,233	8,483,007	8,493,007	8,533,636	8,533,636	8,623,273	9,113,275	9,226,617	9,226,617	842,076	8,805,578
26	331.4 Transmission & Distribution	62,611,316	62,612,014	62,646,258	62,646,258	62,646,258	62,732,131	63,008,200	63,215,490	63,215,490	63,823,430	63,938,361	64,144,575	65,557,272	2,945,954	64,084,291
27	333.4 Services	12,810,547	12,813,900	12,834,615	12,834,615	12,834,615	12,834,615	12,834,615	12,834,615	12,834,615	12,834,615	12,839,897	12,893,714	13,372,214	561,667	13,091,379
28	334.4 Meters & Meter Installation	8,647,174	8,650,764	8,650,764	8,650,764	8,650,764	8,662,193	8,662,193	8,662,193	8,662,193	8,662,193	8,666,564	8,886,564	9,198,250	551,077	8,922,710
29	335.4 Hydrants	2,519,550	2,519,681	2,519,681	2,519,681	2,519,681	2,519,681	2,519,681	2,519,681	2,519,681	2,519,681	2,537,984	2,537,984	2,583,527	63,976	2,551,532
30	339.4 Other Plant & Miscellaneous	124,296	127,867	127,867	127,867	127,867	127,867	127,867	127,867	179,997	179,997	179,997	179,997	236,034	248,559	122,263	185,432
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	325,269	325,269	325,269	325,269	325,269	325,269	325,269	325,269	325,269	325,269	325,269	325,269	325,269	0	325,268
33	304.5 Structures & Improvements	2,899,870	2,902,122	2,906,465	2,911,124	2,914,721	2,916,515	3,073,348	3,073,725	3,073,725	3,073,725	3,073,725	3,073,725	3,247,548	347,678	3,073,713
34	340.5 Office Furniture & Equipment	1,769,281	1,770,906	1,774,052	1,777,503	1,780,117	1,781,411	1,894,572	1,894,851	1,894,851	1,894,851	1,894,851	1,894,851	2,023,080	253,779	1,896,172
35	340.51 Computer Equipment	4,358,963	4,361,958	4,367,782	4,374,168	4,379,005	4,381,401	4,590,804	4,591,320	4,591,320	4,591,320	4,591,320	4,591,320	4,828,572	469,619	4,583,783
36	341.5 Transportation Equipment	2,652,337	2,654,548	2,658,050	2,657,840	2,660,359	2,662,120	2,814,266	2,814,257	2,814,257	2,814,257	2,814,257	2,814,257	2,835,659	183,322	2,744,004
37	342.5 Stores Equipment	28,800	28,805	28,814	28,824	28,832	28,836	29,160	29,161	29,161	29,161	29,161	29,161	29,529	728	29,164
38	343.5 Tools, Shop & Garage Equipment	991,486	992,131	993,359	994,696	995,715	996,221	1,040,457	1,040,565	1,040,565	1,040,565	1,040,565	1,040,565	1,080,298	98,803	1,040,900
39	344.5 Laboratory Equipment	281,447	285,901	294,529	303,983	311,161	314,710	624,998	625,764	625,764	625,764	625,764	625,764	977,318	695,671	629,362
40	345.5 Power Operated Equipment	982,986	983,203	983,599	984,014	984,342	984,507	998,915	998,948	998,948	998,948	998,948	998,948	1,014,499	31,503	998,745
41	346.5 Communication Equipment	447,232	448,135	449,895	451,804	453,257	453,977	516,894	517,049	517,049	517,049	517,049	517,049	588,334	141,101	517,783
42	347.5 Miscellaneous Equipment	236,415	236,518	236,698	236,795	236,935	237,017	244,129	244,136	244,136	244,136	244,136	244,136	248,471	12,058	242,442
43	348.5 Other Tangible Plant	6,567	8,937	13,548	18,606	22,436	24,332	190,143	190,552	190,552	190,552	190,552	190,552	376,414	371,856	192,492
44	**INTANGIBLE PLANT**	526,923	526,923	526,923	526,923	526,923	526,923	526,923	526,923	526,923	526,923	526,923	526,923	526,923	0	526,925
45	**SUPPLY & PUMPING**	35,861,647	35,870,288	35,879,470	35,889,081	35,990,371	36,064,414	36,278,832	36,280,296	36,280,296	36,538,204	39,890,505	37,406,622	42,348,920	6,487,273	39,105,257
46	**WATER TREATMENT PLANT**	26,343,383	26,369,570	26,374,513	26,385,418	26,575,698	27,490,422	28,006,348	29,558,345	29,737,604	29,816,427	30,377,451	30,612,763	30,857,863	4,514,479	28,600,617
47	**TRANSMISSION & DISTRIBUTION**	95,371,889	95,383,011	95,439,923	95,467,087	95,561,512	95,643,588	95,919,660	96,219,709	96,219,709	96,917,283	97,548,972	97,979,583	100,458,533	5,086,863	97,915,091
48	**GENERAL PLANT**	14,990,853	14,998,429	15,032,049	15,064,636	15,092,148	15,108,314	16,342,953	16,345,598	16,345,598	16,345,598	16,345,598	16,345,598	17,586,999	2,808,316	16,283,826
49	**TOTAL PLANT IN SERVICE**	173,094,276	173,148,221	173,262,878	173,333,145	173,746,663	174,831,981	177,074,717	178,910,871	179,080,129	180,146,435	181,859,449	182,871,489	191,779,208	18,894,932	182,431,748
50	**LAND & LAND RIGHTS**	5,998,322	5,998,322	5,998,322	5,998,322	5,998,322	5,998,322	5,998,322	5,998,322	5,998,322	6,152,386	6,152,386	6,152,386	10,952,284	4,953,962	8,475,305
51	**TOTAL PIS LESS LAND**	167,095,954	167,149,899	167,264,556	167,334,823	167,748,331	168,833,339	171,076,395	172,912,549	173,081,807	173,994,070	175,507,084	176,719,124	180,826,924	13,740,970	173,956,443

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

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

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Net Additions	(15) Average Balance 1995
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	154,043	0	0	4,799,919	4,953,962	2,476,982
7	304.2 Structures & Improvements	1,984	0	1,062	1,765	0	0	0	0	0	0	0	0	4,792	2,396
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	(24,153)	214,418	0	0	24,378	48,243	67,867	0	330,753	165,378
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	(60,762)	0	0	0	19,914	127,029	0	0	86,181	43,091
13	310.2 Power Generation Equipment	0	0	0	78,435	0	0	(22,298)	0	66,843	147,029	258,765	117,458	647,232	323,616
14	311.2 Pumping Equipment	6,676	9,182	8,550	21,089	158,958	0	3,762	0	12,730	0	218,486	24,921	464,353	232,179
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	(2,070)	1,476	0	57,239	119,989	3,072	27,230	61,039	86,843	392,029	150,867	0	897,694	448,848
19	320.3 Water Treatment Equipment	28,257	3,467	10,905	133,041	794,755	512,855	1,524,767	118,220	(6,020)	166,995	64,445	245,100	3,616,785	1,808,394
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	(150)	0	0	0	0	0	0	0	0	(150)	(75)
25	330.4 Distribution Reservoirs	0	1,953	27,164	94,575	(15,226)	0	40,631	0	89,635	490,002	113,342	0	842,076	421,038
26	331.4 Transmission & Distribution	696	34,244	0	0	85,873	276,072	207,287	0	607,940	114,931	208,215	1,412,897	2,945,954	1,472,978
27	333.4 Services	3,353	20,715	0	0	0	0	0	0	0	4,082	55,017	476,500	561,667	280,827
28	334.4 Meters & Meter Installation	3,580	0	0	0	11,429	0	0	0	0	4,371	0	531,696	551,077	275,536
29	335.4 Hydrants	131	0	0	0	0	0	0	0	0	18,303	0	45,543	63,978	31,988
30	339.4 Other Plant & Miscellaneous	3,572	0	0	0	0	0	52,131	0	0	0	56,037	10,524	122,263	61,136
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	2,252	4,343	4,658	3,597	1,794	156,833	377	0	0	0	0	173,823	347,678	173,829
34	340.5 Office Furniture & Equipment	1,624	3,147	3,451	2,614	1,294	113,160	279	0	0	0	0	126,209	253,779	126,889
35	340.51 Computer Equipment	3,006	5,823	6,387	4,837	2,395	209,403	517	0	0	0	0	237,251	469,619	234,808
36	341.5 Transportation Equipment	2,209	3,503	(210)	2,519	1,760	152,146	(9)	0	0	0	0	21,402	183,322	91,662
37	342.5 Stores Equipment	5	9	10	8	4	325	1	0	0	0	0	368	729	365
38	343.5 Tools, Shop & Garage Equipment	635	1,226	1,337	1,019	506	44,236	109	0	0	0	0	49,733	98,803	49,401
39	344.5 Laboratory Equipment	4,454	8,629	9,464	7,167	3,549	310,289	765	0	0	0	0	351,554	695,871	347,936
40	345.5 Power Operated Equipment	207	397	415	328	165	14,408	34	0	0	0	0	15,551	31,503	15,751
41	346.5 Communication Equipment	903	1,750	1,919	1,453	720	62,917	155	0	0	0	0	71,284	141,101	70,545
42	347.5 Miscellaneous Equipment	103	180	97	140	82	7,111	8	0	0	0	0	4,335	12,056	6,032
43	348.5 Other Tangible Plant	2,380	4,611	5,057	3,830	1,886	165,811	409	0	0	0	0	187,862	371,866	185,931
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	8,640	9,182	9,612	101,290	74,043	214,418	(18,536)	0	277,908	322,301	546,118	4,942,298	6,487,273	3,243,642
46	**WATER TREATMENT PLANT**	26,187	4,943	10,905	190,280	914,724	515,926	1,551,997	179,259	80,823	559,024	235,312	245,100	4,514,479	2,257,242
47	**TRANSMISSION & DISTRIBUTION**	11,342	56,912	27,164	94,425	82,076	276,072	300,049	0	697,574	631,689	430,611	2,478,950	5,086,863	2,543,427
48	**GENERAL PLANT**	17,776	33,620	32,586	27,513	14,165	1,236,639	2,644	0	0	0	0	1,241,372	2,606,316	1,303,142
49	**TOTAL NET ADDITIONS**	63,945	104,657	80,267	413,507	1,085,008	2,243,056	1,836,154	179,259	1,056,306	1,513,014	1,212,040	8,807,719	18,694,932	9,347,453
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	154,043	0	0	4,799,919	4,953,962	2,476,982
51	**TOTAL PIS LESS LAND**	63,945	104,657	80,267	413,507	1,085,008	2,243,056	1,836,154	179,259	902,263	1,513,014	1,212,040	4,107,800	13,740,970	6,870,471

Note: May not cro[illegible]ue to rounding.

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

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

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Gross Additions	(15) Ave. Gross Additions 1995
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	154,043	0	0	4,799,919	4,953,962	2,476,982
7	304.2 Structures & Improvements	4,464	0	7,262	4,464	0	0	0	0	0	0	0	0	16,191	8,096
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	215,418	0	0	53,376	48,243	67,867	0	384,908	192,454
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	19,914	127,029	0	0	146,943	73,472
13	310.2 Power Generation Equipment	0	0	0	78,435	0	0	0	0	66,843	147,029	259,765	117,458	669,530	334,765
14	311.2 Pumping Equipment	6,676	14,323	11,310	69,830	191,451	0	4,762	0	17,014	0	230,884	48,945	594,994	297,500
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	2,976	0	59,239	120,469	3,572	27,230	61,039	86,843	392,029	150,887	0	904,284	452,133
19	320.3 Water Treatment Equipment	68,434	8,167	11,805	144,980	797,008	547,205	1,531,367	121,039	98,467	166,995	84,445	245,100	3,825,120	1,912,561
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	5,953	33,164	103,686	0	0	46,230	0	93,562	490,002	119,867	0	892,464	446,233
26	331.4 Transmission & Distribution	2,394	35,619	0	0	106,909	276,072	250,670	0	607,940	114,931	208,215	1,412,697	3,013,436	1,506,719
27	333.4 Services	3,353	35,715	0	0	0	0	0	0	0	4,082	55,017	478,500	576,667	288,327
28	334.4 Meters & Meter Installation	3,590	0	0	0	21,429	0	0	0	0	4,371	0	531,686	561,077	280,535
29	335.4 Hydrants	131	0	0	0	0	0	0	0	0	19,803	0	45,543	65,478	32,738
30	339.4 Other Plant & Miscellaneous	3,572	0	0	0	0	0	52,131	0	0	0	56,057	10,524	122,283	61,136
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	2,252	4,363	4,785	3,624	1,794	156,878	387	0	0	0	0	177,741	351,824	175,910
34	340.5 Office Furniture & Equipment	1,624	3,147	3,451	2,614	1,294	113,160	279	0	0	0	0	128,209	253,779	126,889
35	340.51 Computer Equipment	3,006	5,823	6,387	4,837	2,395	209,403	517	0	0	0	0	237,251	469,619	234,808
36	341.5 Transportation Equipment	2,209	4,280	4,694	3,555	1,760	153,910	380	0	0	0	0	174,378	345,167	172,585
37	342.5 Stores Equipment	5	9	10	8	4	325	1	0	0	0	0	368	729	355
38	343.5 Tools, Shop & Garage Equipment	635	1,230	1,349	1,022	506	44,241	109	0	0	0	0	50,124	99,217	49,608
39	344.5 Laboratory Equipment	4,454	8,629	9,464	7,167	3,549	310,269	765	0	0	0	0	351,554	695,871	347,936
40	345.5 Power Operated Equipment	207	401	440	333	165	14,417	36	0	0	0	0	16,334	32,333	16,164
41	346.5 Communication Equipment	903	1,750	1,919	1,453	720	62,917	155	0	0	0	0	71,284	141,101	70,545
42	347.5 Miscellaneous Equipment	103	199	218	165	82	7,155	18	0	0	0	0	8,105	16,046	8,029
43	348.5 Other Tangible Plant	2,380	4,611	5,057	3,830	1,898	165,811	409	0	0	0	0	187,862	371,858	185,931
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	11,140	14,323	18,572	152,530	191,451	215,418	4,762	0	311,192	322,301	558,516	4,966,322	6,766,526	3,383,269
46	**WATER TREATMENT PLANT**	68,434	11,143	11,805	204,229	917,477	550,776	1,558,597	182,078	185,310	559,024	235,312	245,100	4,729,384	2,364,694
47	**TRANSMISSION & DISTRIBUTION**	13,030	77,287	33,164	103,686	128,338	276,072	349,031	0	701,501	633,189	437,139	2,478,950	5,231,383	2,615,688
48	**GENERAL PLANT**	17,776	34,442	37,775	28,809	14,165	1,238,506	3,055	0	0	0	0	1,403,214	2,777,542	1,388,769
49	**TOTAL GROSS ADDITIONS**	110,380	137,194	101,415	489,053	1,251,431	2,280,772	1,915,445	182,078	1,198,004	1,514,514	1,230,983	9,093,586	19,504,836	9,752,414
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	154,043	0	0	4,799,919	4,953,962	2,476,982
51	**TOTAL PIS LESS LAND**	110,380	137,194	101,415	489,053	1,251,431	2,280,772	1,915,445	182,078	1,043,961	1,514,514	1,230,983	4,293,668	14,550,873	7,275,432

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

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

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Total Retirements	(15) Average Retirements 1995
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	2,500	0	6,200	2,699	0	0	0	0	0	0	0	0	11,399	5,700
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	24,153	1,000	0	0	29,000	0	0	0	54,153	27,077
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	60,762	0	0	0	0	0	0	0	60,762	30,381
13	310.2 Power Generation Equipment	0	0	0	0	0	0	22,298	0	0	0	0	0	22,298	11,149
14	311.2 Pumping Equipment	0	5,141	2,760	48,541	32,493	0	1,000	0	4,264	0	12,398	24,024	130,641	65,322
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	2,070	1,500	0	2,000	500	500	0	0	0	0	0	0	6,570	3,285
19	320.3 Water Treatment Equipment	40,177	4,700	1,000	11,949	2,253	34,350	6,600	2,819	104,487	0	0	0	208,395	104,169
20	321.3 Permeation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	150	0	0	0	0	0	0	0	0	150	75
25	330.4 Distribution Reservoirs	0	4,000	6,000	9,111	15,226	0	5,599	0	3,927	0	6,525	0	50,388	25,196
26	331.4 Transmission & Distribution	1,688	1,375	0	0	21,036	0	43,383	0	0	0	0	0	67,482	33,742
27	333.4 Services	0	15,000	0	0	0	0	0	0	0	0	0	0	15,000	7,500
28	334.4 Meters & Meter Installation	0	0	0	0	10,000	0	0	0	0	0	0	0	10,000	5,000
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	1,500	0	0	1,500	750
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	20	126	27	0	45	10	0	0	0	0	3,919	4,148	2,069
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	777	4,904	1,036	0	1,764	388	0	0	0	0	152,976	161,845	80,921
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	2	13	3	0	5	1	0	0	0	0	382	415	197
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	4	25	5	0	9	2	0	0	0	0	784	829	410
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	19	121	26	0	43	10	0	0	0	0	3,772	3,990	1,995
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	2,500	5,141	8,960	51,240	117,408	1,000	23,298	0	33,264	0	12,398	24,024	279,253	139,629
46	**WATER TREATMENT PLANT**	42,247	6,200	1,000	13,949	2,753	34,850	6,600	2,819	104,487	0	0	0	214,905	107,454
47	**TRANSMISSION & DISTRIBUTION**	1,688	20,375	6,000	9,261	46,262	0	48,982	0	3,927	1,500	6,525	0	144,520	72,263
48	**GENERAL PLANT**	0	822	5,188	1,096	0	1,866	411	0	0	0	0	161,842	171,225	85,592
49	**TOTAL RETIREMENTS**	46,435	32,538	21,148	75,546	166,423	37,716	79,291	2,819	141,686	1,500	18,923	185,866	809,903	404,936
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	46,435	32,538	21,148	75,546	166,423	37,716	79,291	2,819	141,686	1,500	18,923	185,866	809,903	404,936

Note: May no[illegible] e to rounding.

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

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

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Total Adjustments	(15) Ave. Utility Adjustments 1995
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	306.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	400,500	0	0	400,500	0	0	400,500	0	0	400,500	1,602,000	801,000
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	400,500	0	0	400,500	0	0	400,500	0	0	400,500	1,602,000	801,000
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	0	0	400,500	0	0	400,500	0	0	400,500	0	0	400,500	1,602,000	801,000
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	0	400,500	0	0	400,500	0	0	400,500	0	0	400,500	1,602,000	801,000

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

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

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

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

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-5 (W)(1 of 7)	(3) 1995 NON-USED & USEFUL Percentage F-Schedules	(4) Average Amount
1	INTANGIBLE PLANT			
2	301.1 Organization	109,569	0.00%	0
3	302.1 Franchises	296,560	0.00%	0
4	339.1 Other Plant & Miscellaneous	118,796	0.00%	0
5	SOURCE OF SUPPLY & PUMPING			
6	303.2 Land & Land Rights	7,771,132	0.00%	0
7	304.2 Structures & Improvements	2,991,267	9.45%	282,612
8	305.2 Collecting & Impounding reservoirs	466,860	9.25%	43,181
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	4,763,224	10.74%	511,416
11	308.2 Infiltration Galleries & Tunnels	264,911	7.66%	20,289
12	309.2 Supply Mains	8,598,568	7.79%	670,060
13	310.2 Power Generation Equipment	2,781,564	1.24%	34,590
14	311.2 Pumping Equipment	11,352,734	7.85%	891,011
15	339.2 Other Plant & Miscellaneous	115,027	0.00%	0
16	WATER TREATMENT PLANT			
17	303.3 Land & Land Rights	319,513	0.00%	0
18	304.3 Structures & Improvements	6,033,045	0.31%	18,492
19	320.3 Water Treatment Equipment	20,652,723	3.71%	766,955
20	321.3 Permeators	1,537,376	0.00%	0
21	339.3 Other Plant & Miscellaneous	57,960	0.00%	0
22	TRANSMISSION & DISTRIBUTION			
23	303.4 Land & Land Rights	59,392	0.00%	0
24	304.4 Structures & Improvements	214,777	0.00%	0
25	330.4 Distribution Reservoirs	8,805,578	2.24%	196,988
26	331.4 Transmission & Distribution	64,885,291	36.07%	23,401,185
27	333.4 Services	13,091,379	0.00%	0
28	334.4 Meters & Meter Installation	8,922,710	0.00%	0
29	335.4 Hydrants	2,551,532	0.00%	0
30	339.4 Other Plant & Miscellaneous	185,432	0.00%	0
31	GENERAL PLANT			
32	303.5 Land & Land Rights	325,268	0.00%	0
33	304.5 Structures & Improvements	3,073,713	0.00%	0
34	340.5 Office Furniture & Equipment	1,896,172	0.00%	0
35	340.51 Computer Equipment	4,593,763	0.00%	0
36	341.5 Transportation Equipment	2,744,004	0.00%	0
37	342.5 Stores Equipment	29,164	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	1,040,900	0.00%	0
39	344.5 Laboratory Equipment	629,382	0.00%	0
40	345.5 Power Operated Equipment	998,745	0.00%	0
41	346.5 Communication Equipment	517,783	0.00%	0
42	347.5 Miscellaneous Equipment	242,442	0.00%	0
43	348.5 Other Tangible Plant	192,492	0.00%	0
44	**INTANGIBLE PLANT**	526,925	0.00%	0
45	**SUPPLY & PUMPING**	39,105,287	6.27%	2,453,179
46	**WATER TREATMENT PLANT**	28,600,617	2.75%	785,447
47	**TRANSMISSION & DISTRIBUTION**	98,716,091	23.91%	23,598,173
48	**GENERAL PLANT**	16,283,828	0.00%	0
49	**TOTAL PLANT IN SERVICE**	183,232,748	14.65%	26,836,799
50	**LAND & LAND RIGHTS**	8,475,305	0.00%	0
51	**TOTAL PIS LESS LAND**	174,757,443	15.36%	26,836,799

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

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

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

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

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

Line No.	(1) Description	(2) AVERAGE 1995 - NON-USED & USEFUL Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	Supporting Schedules
1	Plant in Service	26,836,799	0	26,836,799	A-5 (W)
2	Land	0	0	0	A-5 (W)
3	Accumulated Depreciation	(5,569,863)	0	(5,569,863)	A-9 (W)
4	CIAC	(2,240,823)	0	(2,240,823)	A-12 (W)
5	Accumulated Amort. of CIAC	391,916	0	391,916	A-14 (W)
6	Advances for Construction	(4,507,981)	0	(4,507,981)	A-16 (W)
7	Other	333	0	333	A-20 (W)
8	**TOTAL WATER NON-USED & USEFUL**	14,910,381	0	14,910,381	

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

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

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

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

Line No.	(1) Description	(2) Water Accum. Depr. Year-End Balances
1	**Balance per order 5/30/85 (Enterprise)**	49,526
2	Utility Adjustments to ordered balance (1)	0
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	49,526
8	**Balance per order 03/31/86 (Geneva Lake Estates) and 07/02/86 (Keystone Club Estates)**	3,915
9	Utility Adjustments to ordered balance (1)	0
10	1986 Additions	12,780
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	12,780
14	**12/31/86 Balance**	66,221
15	**Balance per order 12/31/86**	0
16	Utility Adjustments to ordered balance (1)	0
17	1987 Additions	11,915
18	1987 Retirements	470
19	1987 Adjustments	0
20	1987 Net Additions	11,445
21	**12/31/87 Balance**	77,665
22	**Balance per books 12/21/87 (Valrico Hills)**	31,816
23	Utility Adjustments to ordered balance (1)	0
24	1988 Additions	15,631
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	15,631
28	**12/31/88 Balance**	125,112
29	**Balance per order 12/27/88 (Palm Valley, Remington Forest), 12/31/88 (Gibsonia Est., Lk. Gibson), 04/30/89 (Orange Hill/Sugar Creek)**	148,152
30	Utility Adjustments to ordered balance (1)	0
31	1989 Additions	41,447
32	1989 Retirements	8,687
33	1989 Adjustments	0
34	1989 Net Additions	32,760
35	**12/31/89 Balance**	306,025
36	**Balance per order 12/31/90**	0
37	Utility Adjustments to ordered balance (1)	0
38	1990 Additions	51,813
39	1990 Retirements	2,469
40	1990 Adjustments	0
41	1990 Net Additions	49,344
42	**12/31/90 Balance**	355,369

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

Note: May not cross foot due to rounding.

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

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

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

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

Line No.	(1) Description		(2) Water Accum. Depr. Year-End Balances
1	**12/31/90 Balance**		355,369
2	**Balance per order 12/31/90 (Deep Creek and Harahel Heights), 08/31/91(Seaboard), and 09/30/91 (Lehigh)**		3,941,390
3	Utility Adjustments to ordered balance (1)		(701)
4	1991 Additions		252,567
5	1991 Retirements		12,035
6	1991 Adjustments		0
7	1991 Net Additions		240,532
8	**12/31/91 Balance**		4,536,590
9	**Balance per order 12/31/91 (Uniform Plants and Spring Hill) and 04/30/92 (Marco Island)**		23,027,479
10	Utility Adjustments to ordered balance (1)		(896,225)
11	1992 Additions		3,872,804
12	1992 Retirements		295,483
13	1992 Adjustments		0
14	1992 Net Additions		3,577,322
15	**12/31/92 Balance**		30,245,165
16	**Balance per order 09/30/93 (Lakeside, Spring Gardens, Valencia Terrace)**		114,349
17	Utility Adjustments to ordered balance (1)		0
18	1993 Additions		4,761,238
19	1993 Retirements		286,069
20	1993 Adjustments	General Plant Allocation True-up	2,442,363
21	1993 Net Additions		6,917,532
22	**12/31/93 Balance**		37,277,046
23	**Balance per order 12/31/93**		0
24	Utility Adjustments to ordered balance (1)		0
25	1994 Additions		6,202,808
26	1994 Retirements		567,248
27	1994 Adjustments		0
28	1994 Net Additions		5,635,560
29	**12/31/94 Balance**		42,912,606
30	**Balance per order 12/31/94**		0
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(12,653)
32	1995 Additions		6,961,722
33	1995 Retirements		809,909
34	1995 Adjustments		0
35	1995 Net Additions		6,151,819
36	**12/31/95 Balance**		49,051,771
37	**Balance per order 12/31/95**		0
38	Utility Adjustments to ordered balance (1)		0
39	1996 Additions		0
40	1996 Retirements		0
41	1996 Adjustments		0
42	1996 Net Additions		0
43	**12/31/96 Balance**		0

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

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

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

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

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

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/94	(3) Net Additions	(4) Balance Per Books 12/31/95	(5) Utility Adjustments	(6) Adjusted Balance 12/31/95	(7) Balance Per Books	(8) Utility Adjustments	(9) Adjusted Utility Balance
		1995 ACCUMULATED DEPRECIATION					1995 AVERAGE BALANCE		
1	INTANGIBLE PLANT								
2	301.1 Organization	17,734	2,740	20,474	0	20,474	19,105	0	19,105
3	302.1 Franchises	68,245	7,454	75,699	0	75,699	71,993	0	71,993
4	339.1 Other Plant & Miscellaneous	38,725	4,365	43,090	0	43,090	40,927	0	40,927
5	SOURCE OF SUPPLY & PUMPING								
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	855,043	79,302	934,345	0	934,345	894,717	0	894,717
8	305.2 Collecting & Impounding reservoirs	136,210	9,500	145,710	0	145,710	140,972	0	140,972
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	982,726	103,832	1,086,558	0	1,086,558	1,034,673	0	1,034,673
11	308.2 Infiltration Galleries & Tunnels	47,390	6,623	54,013	0	54,013	50,702	0	50,702
12	309.2 Supply Mains	1,398,875	182,542	1,581,417	0	1,581,417	1,490,168	0	1,490,168
13	310.2 Power Generation Equipment	320,955	115,301	436,256	0	436,256	378,627	0	378,627
14	311.2 Pumping Equipment	4,110,376	437,352	4,547,728	0	4,547,728	4,329,073	0	4,329,073
15	339.2 Other Plant & Miscellaneous	59,983	4,601	64,584	0	64,584	62,284	0	62,284
16	WATER TREATMENT PLANT								
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	1,091,569	176,165	1,267,734	0	1,267,734	1,179,676	0	1,179,676
19	320.3 Water Treatment Equipment	4,244,569	729,696	4,974,265	0	4,974,265	4,609,443	0	4,609,443
20	321.3 Permeators	815,472	307,475	1,122,947	0	1,122,947	969,210	0	969,210
21	339.3 Other Plant & Miscellaneous	48,760	2,318	51,078	0	51,078	49,921	0	49,921
22	TRANSMISSION & DISTRIBUTION								
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	47,888	6,351	54,239	0	54,239	51,069	0	51,069
25	330.4 Distribution Reservoirs	2,036,866	189,926	2,226,792	0	2,226,792	2,133,847	0	2,133,847
26	331.4 Transmission & Distribution	13,807,099	1,444,256	15,251,355	0	15,251,355	14,529,256	0	14,529,256
27	333.4 Services	2,698,791	311,855	3,010,646	0	3,010,646	2,854,743	0	2,854,743
28	334.4 Meters & Meter Installation	2,919,824	433,220	3,353,044	0	3,353,044	3,136,458	0	3,136,458
29	335.4 Hydrants	487,765	55,164	542,929	0	542,929	515,372	0	515,372
30	339.4 Other Plant & Miscellaneous	40,886	7,414	48,300	0	48,300	44,607	0	44,607
31	GENERAL PLANT								
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	657,823	72,694	730,517	0	730,517	694,170	0	694,170
34	340.5 Office Furniture & Equipment	795,094	126,479	921,573	0	921,573	858,331	0	858,331
35	340.51 Computer Equipment	1,451,811	765,778	2,217,589	0	2,217,589	1,834,708	0	1,834,708
36	341.5 Transportation Equipment	1,750,880	295,583	2,046,463	0	2,046,463	1,898,670	0	1,898,670
37	342.5 Stores Equipment	8,392	1,623	10,015	0	10,015	9,207	0	9,207
38	343.5 Tools, Shop & Garage Equipment	492,039	64,642	556,681	0	556,681	524,362	0	524,362
39	344.5 Laboratory Equipment	71,108	41,982	113,090	0	113,090	92,097	0	92,097
40	345.5 Power Operated Equipment	952,084	82,367	1,034,451	0	1,034,451	993,266	0	993,266
41	346.5 Communication Equipment	221,243	51,785	273,028	0	273,028	247,137	0	247,137
42	347.5 Miscellaneous Equipment	34,029	12,179	46,207	0	46,207	40,119	0	40,119
43	348.5 Other Tangible Plant	187,699	19,255	206,954	0	206,954	197,329	0	197,329
44	INTANGIBLE PLANT	124,704	14,559	139,263	0	139,263	132,025	0	132,025
45	SUPPLY & PUMPING	7,911,558	939,053	8,850,611	0	8,850,611	8,381,216	0	8,381,216
46	WATER TREATMENT PLANT	6,200,370	1,215,654	7,416,024	0	7,416,024	6,808,250	0	6,808,250
47	TRANSMISSION & DISTRIBUTION	22,041,119	2,448,186	24,489,305	0	24,489,305	23,265,352	0	23,265,352
48	GENERAL PLANT	6,622,201	1,534,367	8,156,568	0	8,156,568	7,389,396	0	7,389,396
49	TOTAL ACCUMULATED DEPRECIATION	42,899,952	6,151,819	49,051,771	0	49,051,771	45,976,239	0	45,976,239

Note: May not cross foot due to rounding.

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

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

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

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

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/95	(15) Net Additions	(16) Per Books Ave. Bal. 1995
1	**INTANGIBLE PLANT**															
2	301.1 Organization	17,734	17,961	18,188	18,415	18,642	18,869	19,112	19,339	19,566	19,793	20,020	20,247	20,474	2,740	19,105
3	302.1 Franchises	68,245	68,670	69,495	70,120	70,745	71,370	71,949	72,574	73,199	73,824	74,449	75,074	75,899	7,454	71,993
4	339.1 Other Plant & Miscellaneous	38,725	39,089	39,453	39,817	40,181	40,545	40,906	41,270	41,634	41,998	42,362	42,726	43,090	4,385	40,927
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	855,043	860,104	867,665	869,026	873,868	881,449	888,979	896,540	904,101	911,662	919,223	926,784	934,345	79,302	894,717
8	305.2 Collecting & Impounding reservoirs	136,210	137,003	137,796	138,589	139,382	140,175	140,952	141,745	142,538	143,331	144,124	144,917	145,710	9,500	140,972
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	982,726	995,891	1,009,056	1,022,221	1,035,386	1,024,398	1,036,568	1,049,733	1,062,898	1,047,063	1,060,228	1,073,393	1,086,558	103,832	1,034,673
11	308.2 Infiltration Galleries & Tunnels	47,390	47,942	48,494	49,046	49,598	50,150	50,701	51,253	51,805	52,357	52,909	53,461	54,013	6,623	50,702
12	309.2 Supply Mains	1,396,875	1,419,149	1,439,423	1,459,697	1,479,971	1,439,483	1,459,773	1,480,047	1,500,321	1,520,595	1,540,869	1,561,143	1,581,417	182,542	1,490,168
13	310.2 Power Generation Equipment	320,955	332,422	343,889	355,356	366,823	378,290	389,752	378,921	390,388	401,855	413,322	424,789	436,256	115,301	378,627
14	311.2 Pumping Equipment	4,110,376	4,157,712	4,199,907	4,244,483	4,243,278	4,258,121	4,305,416	4,351,754	4,398,090	4,442,142	4,489,478	4,524,416	4,547,728	437,352	4,329,073
15	339.2 Other Plant & Miscellaneous	59,983	60,357	60,751	61,135	61,519	61,903	62,280	62,664	63,048	63,432	63,816	64,200	64,584	4,601	62,284
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	1,091,569	1,104,730	1,118,461	1,133,692	1,146,923	1,161,654	1,176,348	1,191,579	1,206,810	1,222,041	1,237,272	1,252,503	1,267,734	176,165	1,179,676
19	320.3 Water Treatment Equipment	4,244,569	4,282,571	4,356,050	4,433,229	4,499,459	4,575,385	4,619,097	4,690,576	4,766,036	4,739,728	4,817,907	4,896,086	4,974,265	729,696	4,609,443
20	321.3 Permeators	815,472	841,095	866,718	892,341	917,964	943,587	969,209	994,832	1,020,455	1,046,078	1,071,701	1,097,324	1,122,947	307,475	969,210
21	339.3 Other Plant & Miscellaneous	48,780	48,953	49,146	49,339	49,532	49,725	49,920	50,113	50,306	50,499	50,692	50,885	51,078	2,318	49,921
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	47,888	48,431	48,974	49,517	49,910	50,453	50,981	51,524	52,067	52,610	53,153	53,696	54,239	6,351	51,069
25	330.4 Distribution Reservoirs	2,038,866	2,058,899	2,074,932	2,086,965	2,099,887	2,104,694	2,124,645	2,139,079	2,159,112	2,175,218	2,195,251	2,208,759	2,226,792	189,926	2,133,847
26	331.4 Transmission & Distribution	13,807,099	13,931,391	14,055,986	14,181,976	14,307,956	14,412,900	14,536,858	14,621,455	14,747,435	14,873,415	14,999,395	15,125,375	15,251,356	1,444,256	14,529,256
27	333.4 Services	2,696,791	2,726,031	2,738,271	2,765,511	2,792,751	2,819,991	2,847,206	2,874,446	2,901,686	2,928,926	2,956,166	2,983,406	3,010,646	311,855	2,854,743
28	334.4 Meters & Meter Installation	2,919,824	2,956,761	2,993,698	3,030,635	3,067,572	3,094,509	3,131,422	3,168,359	3,205,296	3,242,233	3,279,170	3,316,107	3,353,044	433,220	3,136,458
29	335.4 Hydrants	487,765	492,481	497,197	501,913	506,629	511,345	516,133	520,849	525,565	530,281	533,497	538,213	542,929	55,164	515,372
30	339.4 Other Plant & Miscellaneous	40,886	41,503	42,120	42,737	43,354	43,971	44,598	45,215	45,832	46,449	47,066	47,683	48,300	7,414	44,607
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	657,823	664,227	670,611	676,669	683,267	689,671	696,022	702,416	708,820	715,224	721,628	728,032	730,517	72,694	694,170
34	340.5 Office Furniture & Equipment	795,094	805,643	816,192	826,741	837,290	847,839	858,279	868,828	879,377	889,926	900,475	911,024	921,573	126,479	858,331
35	340.51 Computer Equipment	1,451,811	1,515,629	1,579,447	1,643,265	1,707,083	1,770,901	1,834,681	1,898,499	1,962,317	2,026,135	2,089,953	2,153,771	2,217,589	765,778	1,834,708
36	341.5 Transportation Equipment	1,750,880	1,789,004	1,826,351	1,859,571	1,896,660	1,934,784	1,971,084	2,008,819	2,046,943	2,085,067	2,123,191	2,161,315	2,048,463	295,583	1,898,670
37	342.5 Stores Equipment	8,392	8,520	8,648	8,776	8,904	9,032	9,247	9,375	9,503	9,631	9,759	9,887	10,015	1,623	9,207
38	343.5 Tools, Shop & Garage Equipment	492,039	497,466	502,891	508,305	513,730	519,157	524,512	529,938	535,365	540,792	546,219	551,646	556,681	64,642	524,362
39	344.5 Laboratory Equipment	71,108	74,807	78,106	81,605	85,104	88,603	92,096	95,595	99,094	102,593	106,092	109,591	113,090	41,982	92,097
40	345.5 Power Operated Equipment	962,084	969,024	965,960	972,875	979,809	986,749	993,596	1,000,534	1,007,474	1,014,414	1,021,354	1,028,294	1,034,451	82,367	993,266
41	346.5 Communication Equipment	221,243	225,562	229,881	234,200	238,519	242,838	247,114	251,433	255,752	260,071	264,390	268,709	273,028	51,786	247,137
42	347.5 Miscellaneous Equipment	34,029	35,380	36,711	37,942	39,267	40,618	41,882	43,224	44,575	45,926	47,277	48,628	46,207	12,179	40,119
43	348.5 Other Tangible Plant	187,899	189,307	190,915	192,523	194,131	195,739	197,308	198,914	200,522	202,130	203,738	205,346	206,954	19,255	197,329
44	**INTANGIBLE PLANT**	124,704	125,920	127,136	128,352	129,568	130,784	131,987	133,183	134,399	135,615	136,831	138,047	139,263	14,559	132,025
45	**SUPPLY & PUMPING**	7,911,558	8,010,590	8,106,981	8,199,553	8,249,845	8,233,969	8,334,423	8,412,657	8,514,189	8,582,437	8,683,969	8,773,103	8,850,611	939,053	8,381,216
46	**WATER TREATMENT PLANT**	8,200,370	8,277,349	8,390,375	8,508,601	8,613,878	8,730,351	8,814,574	8,927,200	7,043,607	7,058,346	7,177,572	7,296,798	7,416,024	1,215,654	8,808,250
47	**TRANSMISSION & DISTRIBUTION**	22,041,119	22,255,497	22,451,188	22,661,254	22,868,059	23,037,863	23,253,843	23,420,927	23,636,993	23,849,132	24,063,698	24,273,239	24,489,305	2,446,186	23,265,362
48	**GENERAL PLANT**	6,822,201	6,764,368	6,905,714	7,042,692	7,183,764	7,325,931	7,465,819	7,607,575	7,749,742	7,891,909	8,034,076	8,176,243	8,156,568	1,534,367	7,389,386
49	**TOTAL WATER ACCUM. DEPR.**	42,899,952	43,433,724	43,981,394	44,540,452	45,045,114	45,458,898	46,000,626	46,501,542	47,078,930	47,517,439	48,096,146	48,657,430	49,051,771	6,151,819	45,976,239

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

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

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Net Additions	(15) Average Net Additions 1995
1	**INTANGIBLE PLANT**														
2	301.1 Organization	227	227	227	227	227	243	227	227	227	227	227	227	2,740	1,371
3	302.1 Franchises	625	625	625	625	625	579	625	625	625	625	625	625	7,454	3,748
4	339.1 Other Plant & Miscellaneous	364	364	364	364	364	361	364	364	364	364	364	364	4,365	2,202
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	5,061	7,561	1,361	4,862	7,561	7,530	7,561	7,561	7,561	7,561	7,561	7,561	79,302	39,671
8	305.2 Collecting & Impounding reservoirs	793	793	793	793	793	777	793	793	793	793	793	793	9,500	4,762
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	13,165	13,165	13,165	13,165	(10,988)	12,170	13,165	13,165	(15,635)	13,165	13,165	13,165	103,832	51,946
11	308.2 Infiltration Galleries & Tunnels	552	552	552	552	552	551	552	552	552	552	552	552	6,623	3,312
12	309.2 Supply Mains	20,274	20,274	20,274	20,274	(40,488)	20,290	20,274	20,274	20,274	20,274	20,274	20,274	182,542	91,295
13	310.2 Power Generation Equipment	11,467	11,467	11,467	11,467	11,467	11,462	(10,831)	11,467	11,467	11,467	11,467	11,467	115,301	57,672
14	311.2 Pumping Equipment	47,336	42,195	44,576	(1,205)	14,843	47,297	48,336	47,336	43,052	47,336	34,936	23,312	437,352	218,698
15	339.2 Other Plant & Miscellaneous	364	364	364	364	364	377	364	364	364	364	364	364	4,601	2,301
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	13,161	13,731	15,231	13,231	14,731	14,694	15,231	15,231	15,231	15,231	15,231	15,231	176,165	88,104
19	320.3 Water Treatment Equipment	38,002	73,479	77,179	66,230	75,926	43,712	71,579	75,360	(26,306)	78,179	78,179	78,179	729,696	364,871
20	321.3 Permeators	25,623	25,623	25,623	25,623	25,623	25,622	25,623	25,623	25,623	25,623	25,623	25,623	307,475	153,738
21	339.3 Other Plant & Miscellaneous	193	193	193	193	193	195	193	193	193	193	193	193	2,318	1,161
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	543	543	543	393	543	528	543	543	543	543	543	543	6,351	3,181
25	330.4 Distribution Reservoirs	20,033	16,033	14,033	10,922	4,807	19,951	14,434	20,033	16,106	20,033	13,506	20,033	189,926	94,979
26	331.4 Transmission & Distribution	124,292	124,605	125,980	125,980	104,944	125,958	82,597	125,980	125,980	125,980	125,980	125,980	1,444,256	722,157
27	333.4 Services	27,240	12,240	27,240	27,240	27,240	27,215	27,240	27,240	27,240	27,240	27,240	27,240	311,855	155,953
28	334.4 Meters & Meter Installation	36,937	36,937	36,937	36,937	26,937	36,913	36,937	36,937	36,937	36,937	36,937	36,937	433,220	216,634
29	335.4 Hydrants	4,716	4,716	4,716	4,716	4,716	4,788	4,716	4,716	4,716	3,216	4,716	4,716	55,164	27,607
30	339.4 Other Plant & Miscellaneous	617	617	617	617	617	627	617	617	617	617	617	617	7,414	3,721
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	6,404	6,384	6,278	6,377	6,404	6,351	6,394	6,404	6,404	6,404	6,404	2,485	72,694	36,342
34	340.5 Office Furniture & Equipment	10,549	10,549	10,549	10,549	10,549	10,440	10,549	10,549	10,549	10,549	10,549	10,549	126,479	63,264
35	340.51 Computer Equipment	63,818	63,818	63,818	63,818	63,818	63,780	63,818	63,818	63,818	63,818	63,818	63,818	765,778	382,912
36	341.5 Transportation Equipment	38,124	37,347	33,220	37,088	38,124	38,300	37,736	38,124	38,124	38,124	38,124	(114,852)	295,583	147,800
37	342.5 Stores Equipment	128	128	128	128	128	215	128	128	128	128	128	128	1,623	833
38	343.5 Tools, Shop & Garage Equipment	5,427	5,425	5,414	5,424	5,427	5,355	5,426	5,427	5,427	5,427	5,427	5,035	64,642	32,320
39	344.5 Laboratory Equipment	3,499	3,499	3,499	3,499	3,499	3,493	3,499	3,499	3,499	3,499	3,499	3,499	41,962	21,022
40	345.5 Power Operated Equipment	6,940	6,936	6,915	6,935	6,940	6,847	6,938	6,940	6,940	6,940	6,940	6,156	82,367	41,181
41	346.5 Communication Equipment	4,319	4,319	4,319	4,319	4,319	4,276	4,319	4,319	4,319	4,319	4,319	4,319	51,785	25,916
42	347.5 Miscellaneous Equipment	1,351	1,332	1,230	1,325	1,351	1,265	1,341	1,351	1,351	1,351	1,351	(2,421)	12,179	6,091
43	348.5 Other Tangible Plant	1,608	1,608	1,608	1,608	1,608	1,567	1,606	1,608	1,608	1,608	1,608	1,608	19,255	9,650
44	**INTANGIBLE PLANT**	1,216	1,216	1,216	1,216	1,216	1,183	1,216	1,216	1,216	1,216	1,216	1,216	14,559	7,321
45	**SUPPLY & PUMPING**	99,032	96,391	92,572	50,292	(15,876)	100,454	78,234	101,532	68,248	101,532	89,134	77,508	939,053	469,657
46	**WATER TREATMENT PLANT**	76,979	113,026	118,226	105,277	116,473	84,223	112,526	116,407	14,739	119,226	119,226	119,226	1,215,554	607,874
47	**TRANSMISSION & DISTRIBUTION**	214,378	195,691	210,066	206,805	169,804	215,980	167,064	216,066	212,139	214,566	209,541	216,066	2,448,186	1,224,232
48	**GENERAL PLANT**	142,167	141,345	136,979	141,071	142,167	139,889	141,756	142,167	142,167	142,167	142,167	(19,675)	1,534,367	767,331
49	**TOTAL NET ADDITIONS**	533,772	547,669	559,059	504,661	413,784	541,729	500,916	577,388	438,509	578,707	561,284	394,341	6,151,819	3,076,415

Note: May not cross [illegible] rounding.

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

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

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Gross Additions	(15) Average Gross Add. 1995
1	**INTANGIBLE PLANT**														
2	301.1 Organization	227	227	227	227	227	243	227	227	227	227	227	227	2,740	1,371
3	302.1 Franchises	625	625	625	625	625	579	625	625	625	625	625	625	7,454	3,748
4	339.1 Other Plant & Miscellaneous	364	364	364	364	364	361	364	364	364	364	364	364	4,365	2,202
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	7,561	7,561	7,561	7,561	7,561	7,530	7,561	7,561	7,561	7,561	7,561	7,561	90,701	45,373
8	305.2 Collecting & Impounding reservoirs	793	793	793	793	793	777	793	793	793	793	793	793	9,500	4,762
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	13,165	13,165	13,165	13,165	13,165	13,170	13,165	13,165	13,165	13,165	13,165	13,165	157,985	79,023
11	308.2 Infiltration Galleries & Tunnels	552	552	552	552	552	551	552	552	552	552	552	552	6,623	3,312
12	309.2 Supply Mains	20,274	20,274	20,274	20,274	20,274	20,290	20,274	20,274	20,274	20,274	20,274	20,274	243,304	121,676
13	310.2 Power Generation Equipment	11,467	11,467	11,467	11,467	11,467	11,462	11,467	11,467	11,467	11,467	11,467	11,467	137,599	68,821
14	311.2 Pumping Equipment	47,336	47,336	47,336	47,336	47,336	47,297	47,336	47,336	47,336	47,336	47,336	47,336	567,993	284,019
15	339.2 Other Plant & Miscellaneous	384	384	384	384	384	377	384	384	384	384	384	384	4,601	2,301
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	15,231	15,231	15,231	15,231	15,231	15,194	15,231	15,231	15,231	15,231	15,231	15,231	182,735	91,393
19	320.3 Water Treatment Equipment	78,179	78,179	78,179	78,179	78,179	78,062	78,179	78,179	78,179	78,179	78,179	78,179	938,031	469,040
20	321.3 Permeators	25,623	25,623	25,623	25,623	25,623	25,622	25,623	25,623	25,623	25,623	25,623	25,623	307,475	153,738
21	339.3 Other Plant & Miscellaneous	193	193	193	193	193	195	193	193	193	193	193	193	2,318	1,161
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	543	543	543	543	543	526	543	543	543	543	543	543	6,501	3,257
25	330.4 Distribution Reservoirs	20,033	20,033	20,033	20,033	20,033	19,951	20,033	20,033	20,033	20,033	20,033	20,033	240,314	120,177
26	331.4 Transmission & Distribution	125,980	125,980	125,980	125,980	125,980	125,958	125,980	125,980	125,980	125,980	125,980	125,980	1,511,738	755,868
27	333.4 Services	27,240	27,240	27,240	27,240	27,240	27,215	27,240	27,240	27,240	27,240	27,240	27,240	326,855	163,453
28	334.4 Meters & Meter Installation	36,937	36,937	36,937	36,937	36,937	36,913	36,937	36,937	36,937	36,937	36,937	36,937	443,220	221,635
29	335.4 Hydrants	4,716	4,716	4,716	4,716	4,716	4,788	4,716	4,716	4,716	4,716	4,716	4,716	56,664	28,357
30	339.4 Other Plant & Miscellaneous	617	617	617	617	617	627	617	617	617	617	617	617	7,414	3,721
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	6,404	6,404	6,404	6,404	6,404	6,386	6,404	6,404	6,404	6,404	6,404	6,404	76,840	38,449
34	340.5 Office Furniture & Equipment	10,549	10,549	10,549	10,549	10,549	10,440	10,549	10,549	10,549	10,549	10,549	10,549	126,479	63,264
35	340.51 Computer Equipment	63,818	63,818	63,818	63,818	63,818	63,780	63,818	63,818	63,818	63,818	63,818	63,818	765,776	382,912
36	341.5 Transportation Equipment	38,124	38,124	38,124	38,124	38,124	38,064	38,124	38,124	38,124	38,124	38,124	38,124	457,428	228,736
37	342.5 Stores Equipment	128	128	128	128	128	215	128	128	128	128	128	128	1,623	833
38	343.5 Tools, Shop & Garage Equipment	5,427	5,427	5,427	5,427	5,427	5,360	5,427	5,427	5,427	5,427	5,427	5,427	65,057	32,555
39	344.5 Laboratory Equipment	3,499	3,499	3,499	3,499	3,499	3,493	3,499	3,499	3,499	3,499	3,499	3,499	41,982	21,022
40	345.5 Power Operated Equipment	6,940	6,940	6,940	6,940	6,940	6,856	6,940	6,940	6,940	6,940	6,940	6,940	83,196	41,628
41	346.5 Communication Equipment	4,319	4,319	4,319	4,319	4,319	4,276	4,319	4,319	4,319	4,319	4,319	4,319	51,785	25,916
42	347.5 Miscellaneous Equipment	1,351	1,351	1,351	1,351	1,351	1,308	1,351	1,351	1,351	1,351	1,351	1,351	16,169	8,108
43	348.5 Other Tangible Plant	1,608	1,608	1,608	1,608	1,608	1,567	1,608	1,608	1,608	1,608	1,608	1,608	19,255	9,650
44	**INTANGIBLE PLANT**	1,216	1,216	1,216	1,216	1,216	1,183	1,216	1,216	1,216	1,216	1,216	1,216	14,559	7,321
45	**SUPPLY & PUMPING**	101,532	101,532	101,532	101,532	101,532	101,454	101,532	101,532	101,532	101,532	101,532	101,532	1,218,306	609,287
46	**WATER TREATMENT PLANT**	119,226	119,226	119,226	119,226	119,226	119,073	119,226	119,226	119,226	119,226	119,226	119,226	1,430,559	715,332
47	**TRANSMISSION & DISTRIBUTION**	216,066	216,066	216,066	216,066	216,066	215,980	216,066	216,066	216,066	216,066	216,066	216,066	2,592,706	1,296,498
48	**GENERAL PLANT**	142,167	142,167	142,167	142,167	142,167	141,755	142,167	142,167	142,167	142,167	142,167	142,167	1,705,592	853,073
49	**TOTAL GROSS ADDITIONS**	580,207	580,207	580,207	580,207	580,207	579,445	580,207	580,207	580,207	580,207	580,207	580,207	6,961,722	3,481,511

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

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

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Total Retirements	(15) Average Retirements 1995
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	2,500	0	6,200	2,699	0	0	0	0	0	0	0	0	11,399	5,700
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	24,153	1,000	0	0	29,000	0	0	0	54,153	27,077
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	60,762	0	0	0	0	0	0	0	60,762	30,381
13	310.2 Power Generation Equipment	0	0	0	0	0	0	22,298	0	0	0	0	0	22,298	11,149
14	311.2 Pumping Equipment	0	5,141	2,760	48,541	32,493	0	1,000	0	4,284	0	12,398	24,024	130,641	65,322
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	2,070	1,500	0	2,000	500	500	0	0	0	0	0	0	6,570	3,285
19	320.3 Water Treatment Equipment	40,177	4,700	1,000	11,949	2,253	34,350	6,600	2,819	104,467	0	0	0	208,335	104,169
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	150	0	0	0	0	0	0	0	0	150	75
25	330.4 Distribution Reservoirs	0	4,000	6,000	9,111	15,226	0	5,599	0	3,927	0	6,525	0	50,388	25,196
26	331.4 Transmission & Distribution	1,688	1,375	0	0	21,036	0	43,383	0	0	0	0	0	67,482	33,742
27	333.4 Services	0	15,000	0	0	0	0	0	0	0	0	0	0	15,000	7,500
28	334.4 Meters & Meter Installation	0	0	0	0	10,000	0	0	0	0	0	0	0	10,000	5,000
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	1,500	0	0	1,500	750
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	20	126	27	0	45	10	0	0	0	0	3,919	4,146	2,069
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	777	4,904	1,036	0	1,764	388	0	0	0	0	152,976	161,845	80,921
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	2	13	3	0	5	1	0	0	0	0	392	415	197
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	4	25	5	0	9	2	0	0	0	0	784	829	410
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	19	121	26	0	43	10	0	0	0	0	3,772	3,990	1,995
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	2,500	5,141	8,960	51,240	117,408	1,000	23,298	0	33,284	0	12,398	24,024	279,253	139,629
46	**WATER TREATMENT PLANT**	42,247	6,200	1,000	13,949	2,753	34,850	6,600	2,819	104,467	0	0	0	214,905	107,454
47	**TRANSMISSION & DISTRIBUTION**	1,688	20,375	6,000	9,261	46,262	0	48,982	0	3,927	1,500	6,525	0	144,520	72,263
48	**GENERAL PLANT**	0	822	5,188	1,096	0	1,866	411	0	0	0	0	161,842	171,225	85,592
49	**TOTAL RETIREMENTS**	46,435	32,538	21,148	75,546	166,423	37,716	79,291	2,819	141,698	1,500	18,923	185,866	809,903	404,938

Note: May not cross rounding.

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

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

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Total Adjustments	(15) Ave. Utility Adjustments 1995
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

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

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

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

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-9 (W)(1/7)	(3) 1995 NON-USED & USEFUL Percentage F-Schedules	(4) 1995 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	19,105	0.00%	0
3	302.1 Franchises	71,993	0.00%	0
4	339.1 Other Plant & Miscellaneous	40,927	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	0	0.00%	0
7	304.2 Structures & Improvements	894,717	8.93%	79,921
8	305.2 Collecting & Impounding reservoirs	140,972	9.57%	13,489
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	1,034,673	10.04%	103,875
11	308.2 Infiltration Galleries & Tunnels	50,702	7.66%	3,883
12	309.2 Supply Mains	1,490,168	7.47%	111,249
13	310.2 Power Generation Equipment	378,627	1.52%	5,757
14	311.2 Pumping Equipment	4,329,073	8.64%	374,051
15	339.2 Other Plant & Miscellaneous	62,284	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	0	0.00%	0
18	304.3 Structures & Improvements	1,179,676	0.49%	5,783
19	320.3 Water Treatment Equipment	4,609,443	5.11%	235,508
20	321.3 Permeators	969,210	0.00%	0
21	339.3 Other Plant & Miscellaneous	49,921	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	51,069	0.00%	0
25	330.4 Distribution Reservoirs	2,133,847	3.56%	75,999
26	331.4 Transmission & Distribution	14,529,256	31.39%	4,560,348
27	333.4 Services	2,854,743	0.00%	0
28	334.4 Meters & Meter Installation	3,136,458	0.00%	0
29	335.4 Hydrants	515,372	0.00%	0
30	339.4 Other Plant & Miscellaneous	44,607	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	0	0.00%	0
33	304.5 Structures & Improvements	694,170	0.00%	0
34	340.5 Office Furniture & Equipment	858,331	0.00%	0
35	340.51 Computer Equipment	1,834,708	0.00%	0
36	341.5 Transportation Equipment	1,898,670	0.00%	0
37	342.5 Stores Equipment	9,207	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	524,362	0.00%	0
39	344.5 Laboratory Equipment	92,097	0.00%	0
40	345.5 Power Operated Equipment	993,266	0.00%	0
41	346.5 Communication Equipment	247,137	0.00%	0
42	347.5 Miscellaneous Equipment	40,119	0.00%	0
43	348.5 Other Tangible Plant	197,329	0.00%	0
44	**INTANGIBLE PLANT**	132,025	0.00%	0
45	**SUPPLY & PUMPING**	8,381,216	8.26%	692,225
46	**WATER TREATMENT PLANT**	6,808,250	3.54%	241,291
47	**TRANSMISSION & DISTRIBUTION**	23,265,352	19.93%	4,636,347
48	**GENERAL PLANT**	7,369,396	0.00%	0
49	**TOTAL**	45,976,239	12.11%	5,569,883

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

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

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

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

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

Line No.	(1) Description	(2) Water CIAC Year-End Balances
1	**Balance per order 5/30/85 (Enterprise)**	181,361
2	Utility Adjustments to ordered balance (1)	0
3	1985 Additions	2,100
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	2,100
7	**12/31/85 Balance**	183,461
8	**Balance per order 03/31/86 (Geneva Lake Estates) and 07/02/86 (Keystone Club Estates)**	9,150
9	Utility Adjustments to ordered balance (1)	0
10	1986 Additions	4,976
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	4,976
14	**12/31/86 Balance**	197,587
15	**Balance per order 12/31/86**	0
16	Utility Adjustments to ordered balance (1)	0
17	1987 Additions	5,725
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	5,725
21	**12/31/87 Balance**	203,312
22	**Balance per books 12/21/87 (Valrico Hills)**	0
23	Utility Adjustments to ordered balance (1)	0
24	1988 Additions	11,800
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	11,800
28	**12/31/88 Balance**	215,112
29	**Balance per order 12/27/88 (Palm Valley, Remington Forest), 12/31/88 (Gibsonia Est., Lk. Gibson) and 04/30/89 (Orange Hill/Sugar Creek)**	245,366
30	Utility Adjustments to ordered balance (1)	0
31	1989 Additions	12,646
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	12,646
35	**12/31/89 Balance**	473,124
36	**Balance per order 12/31/89**	0
37	Utility Adjustments to ordered balance (1)	0
38	1990 Additions	12,889
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	12,889
42	**12/31/90 Balance**	486,013

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

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

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

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

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

Line No.	(1) Description	(2) Water CIAC Year-End Balances
1	**12/31/90 Balance**	486,013
2	**Balance per order 12/31/90 (Deep Creek and Hershel Heights), 09/31/91(Seaboard), and 09/30/91 (Lehigh)**	3,864,857
3	Utility Adjustments to ordered balance (1)	104,577
4	1991 Additions	53,796
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	53,796
8	**12/31/91 Balance**	4,509,243
9	**Balance per order 12/31/91 (Uniform Plants and Spring Hill) and 04/30/92 (Marco Island)**	36,422,576
10	Utility Adjustments to ordered balance (1)	(112,539)
11	1992 Additions	1,851,629
12	1992 Retirements	8,403
13	1992 Adjustments	0
14	1992 Net Additions	1,843,226
15	**12/31/92 Balance**	42,662,508
16	**Balance per order 09/30/93 (Lakeside, Spring Gardens, Valencia Terrace)**	59,207
17	Utility Adjustments to ordered balance (1)	0
18	1993 Additions	2,184,869
19	1993 Retirements	8,826
20	1993 Adjustments	0
21	1993 Net Additions	2,176,043
22	**12/31/93 Balance**	44,897,758
23	**Balance per order 12/31/93**	0
24	Utility Adjustments to ordered balance (1)	0
25	1994 Additions	2,378,112
26	1994 Retirements	450
27	1994 Adjustments	0
28	1994 Net Additions	2,377,662
29	**12/31/94 Balance**	47,275,421
30	**Balance per order 12/31/94**	0
31	Utility Adjustments to ordered balance (1)	0
32	1995 Additions	2,404,524
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	2,404,524
36	**12/31/95 Balance**	49,679,945
37	**Balance per order 12/31/95**	0
38	Utility Adjustments to ordered balance (1)	0
39	1996 Additions	0
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	0
43	**12/31/96 Balance**	0

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

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1995 CONTRIBUTIONS IN AID OF CONSTRUCTION					1995 AVERAGE BALANCE			1995 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/94	Net Additions	Balance Per Books 12/31/95	Utility Adjustments	Adjusted Balance 12/31/95	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	10,586,815	522,431	11,109,246	0	11,109,246	10,848,031	0	10,848,031	0.62%	67,299
2	Line/Main Extensions	10,783,266	886,013	11,669,279	0	11,669,279	11,226,273	0	11,226,273	2.14%	239,827
3	Meter Installation Fees	7,119,143	376,486	7,495,629	0	7,495,629	7,307,403	0	7,307,403	0.00%	0
4	Contributed Lines	10,146,411	0	10,146,411	0	10,146,411	10,146,411	0	10,146,411	16.35%	1,659,039
5	Cont. Prpty Other than Lines	2,395,451	0	2,395,451	0	2,395,451	2,395,451	0	2,395,451	11.47%	274,658
6	Service Installation Fees	6,244,337	619,594	6,863,931	0	6,863,931	6,554,135	0	6,554,135	0.00%	0
7	**TOTAL WATER CIAC**	47,275,422	2,404,524	49,679,946	0	49,679,946	48,477,704	0	48,477,704	4.62%	2,240,823
8	**FPSC MARGIN RESERVE - CIAC**				1,132,083	1,132,083	0	566,044	566,044		

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

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION -1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

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

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

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

Line No.	(1) Classification	(2) Balance Per Books 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/95	(15) Net Additions	(16) Average Balance 1995
1	Plant Capacity Fees	10,586,815	10,629,751	10,673,036	10,716,321	10,759,607	10,803,944	10,848,432	10,892,919	10,936,805	10,980,090	11,023,375	11,066,311	11,109,246	522,431	10,848,031
2	Line/Main Extensions	10,783,266	10,856,992	10,930,717	11,004,443	11,078,169	11,152,329	11,226,490	11,300,651	11,374,376	11,448,102	11,521,828	11,595,553	11,669,279	886,013	11,226,273
3	Meter Installation Fees	7,119,143	7,149,641	7,180,314	7,211,287	7,242,620	7,274,978	7,308,656	7,341,304	7,373,087	7,404,135	7,434,808	7,465,308	7,495,629	376,486	7,307,403
4	Contributed Lines	10,146,411	10,146,411	10,146,411	10,146,411	10,146,411	10,146,411	10,146,411	10,146,411	10,146,411	10,146,411	10,146,411	10,146,411	10,146,411	0	10,146,411
5	Cont. Prpty Other than Lines	2,395,451	2,395,451	2,395,451	2,395,451	2,395,451	2,395,451	2,395,451	2,395,451	2,395,451	2,395,451	2,395,451	2,395,451	2,395,451	0	2,395,451
6	Service Installation Fees	6,244,337	6,294,620	6,345,202	6,396,235	6,447,718	6,500,551	6,556,084	6,609,517	6,661,749	6,712,932	6,763,515	6,813,798	6,863,931	619,594	6,554,135
7	**TOTAL WATER CIAC**	47,275,422	47,472,864	47,671,131	47,870,148	48,069,975	48,273,664	48,481,523	48,686,252	48,887,879	49,087,121	49,285,388	49,482,829	49,679,946	2,404,524	48,477,704

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Note: May not cross foot due to rounding.

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

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

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Additions	(15) Average Net Add. 1995
1	Plant Capacity Fees	42,935	43,285	43,285	43,285	44,337	44,487	44,487	43,885	43,285	43,285	42,935	42,935	522,431	261,217
2	Line/Main Extensions	73,726	73,726	73,726	73,726	74,161	74,161	74,161	73,726	73,726	73,726	73,726	73,726	886,013	443,007
3	Meter Installation Fees	30,498	30,673	30,973	31,333	32,358	33,678	32,648	31,783	31,048	30,673	30,498	30,323	376,486	188,261
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	50,283	50,583	51,033	51,483	52,833	55,533	53,433	52,233	51,183	50,583	50,283	50,133	619,594	309,798
7	TOTAL NET ADDITIONS	197,442	198,267	199,017	199,827	203,689	207,859	204,729	201,627	199,242	198,267	197,442	197,117	2,404,524	1,202,283

Note: May not cross foot due to rounding.

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

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

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Gross Additions	(15) Ave Gross Additions 1995
1	Plant Capacity Fees	42,935	43,285	43,285	43,285	44,337	44,487	44,487	43,885	43,285	43,285	42,935	42,935	522,431	261,217
2	Line/Main Extensions	73,726	73,726	73,726	73,726	74,161	74,161	74,161	73,726	73,726	73,726	73,726	73,726	886,013	443,007
3	Meter Installation Fees	30,498	30,673	30,973	31,333	32,358	33,678	32,648	31,783	31,048	30,673	30,498	30,323	376,486	188,261
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prply Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	50,283	50,583	51,033	51,483	52,833	55,533	53,433	52,233	51,183	50,583	50,283	50,133	619,594	309,798
7	**TOTAL GROSS ADDITIONS**	197,442	198,267	199,017	199,827	203,689	207,859	204,729	201,627	199,242	198,267	197,442	197,117	2,404,524	1,202,263

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Note: May not cross foot due to rounding.

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

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

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL RETIREMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

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

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

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Adjustments	(15) Ave. Utility Adjustments 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL UTILITY ADJUSTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	FPSC Margin Reserve - CIAC	0	0	0	0	0	0	0	0	0	0	0	1,132,083	1,132,083	566,044

Note: May not cross foot due to rounding.

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

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

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

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

Line No.	(1) Description	(2) Water Accum. Amort. of CIAC Year-End Balances
1	**Balance per order 5/30/85 (Enterprise)**	37,897
2	Utility Adjustments to ordered balance (1)	0
3	1985 Additions	1,741
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	1,741
7	**12/31/85 Balance**	39,638
8	**Balance per order 03/31/86 (Geneva Lake Estates) and 07/02/86 (Keystone Club Estates)**	915
9	Utility Adjustments to ordered balance (1)	0
10	1986 Additions	5,348
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	5,348
14	**12/31/86 Balance**	45,901
15	**Balance per order 12/31/86**	0
16	Utility Adjustments to ordered balance (1)	0
17	1987 Additions	5,587
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	5,587
21	**12/31/87 Balance**	51,488
22	**Balance per books 12/21/87 (Valrico Hills)**	0
23	Utility Adjustments to ordered balance (1)	0
24	1988 Additions	5,837
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	5,837
28	**12/31/88 Balance**	57,326
29	**Balance per order 12/27/88 (Palm Valley, Remington Forest), 12/31/88 (Gibsonia Est., Lk. Gibson) and 04/30/89 (Orange Hill/Sugar Creek)**	41,559
30	Utility Adjustments to ordered balance (1)	0
31	1989 Additions	14,369
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	14,369
35	**12/31/89 Balance**	113,253
36	**Balance per order 12/31/89**	0
37	Utility Adjustments to ordered balance (1)	0
38	1990 Additions	15,034
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	15,034
42	**12/31/90 Balance**	128,287

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

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

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

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

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

Line No.	(1) Description	(2) Water Accum. Amort. of CIAC Year-End Balances
1	**12/31/90 Balance**	126,287
2	**Balance per order 12/31/90 (Deep Creek and Hershel Heights), 08/31/91(Seaboard), and 09/30/91 (Lehigh)**	816,205
3	Utility Adjustments to ordered balance (1)	68,812
4	1991 Additions	37,565
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	37,565
8	**12/31/91 Balance**	1,050,869
9	**Balance per order 12/31/91 (Uniform Plants and Spring Hill) and 04/30/92 (Marco Island)**	5,621,580
10	Utility Adjustments to ordered balance (1)	(8,217)
11	1992 Additions	1,027,668
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	1,027,668
15	**12/31/92 Balance**	7,691,900
16	**Balance per order 09/30/93 (Lakeside, Spring Gardens, Valencia Terrace)**	22,407
17	Utility Adjustments to ordered balance (1)	0
18	1993 Additions	1,242,291
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	1,242,291
22	**12/31/93 Balance**	8,956,598
23	**Balance per order 12/31/93**	0
24	Utility Adjustments to ordered balance (1)	0
25	1994 Additions	1,460,843
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	1,460,843
29	**12/31/94 Balance**	10,417,441
30	**Balance per order 12/31/94**	0
31	Utility Adjustments to ordered balance (1)	0
32	1995 Additions	1,541,714
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	1,541,714
36	**12/31/95 Balance**	11,959,155
37	**Balance per order 12/31/95**	0
38	Utility Adjustments to ordered balance (1)	0
39	1996 Additions	0
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	0
43	**12/31/96 Balance**	0

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

Note: May not cross foot due to rounding.

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

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1995 ACCUMULATED AMORTIZATION OF CIAC					1995 AVERAGE BALANCE			1995 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/94	Net Additions	Balance Per Books 12/31/95	Utility Adjustments	Adjusted Balance 12/31/95	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	3,229,286	435,403	3,664,689	0	3,664,689	3,446,995	0	3,446,995	0.56%	19,433
2	Line/Main Extensions	1,970,906	262,233	2,233,139	0	2,233,139	2,102,043	0	2,102,043	1.57%	32,988
3	Meter Installation Fees	1,486,387	364,499	1,850,886	0	1,850,886	1,668,661	0	1,668,661	0.00%	0
4	Contributed Lines	1,702,243	236,251	1,938,494	0	1,938,494	1,820,381	0	1,820,381	13.01%	236,892
5	Cont. Prpty Other than Lines	734,935	79,989	814,924	0	814,924	774,943	0	774,943	13.24%	102,603
6	Service Installation Fees	1,293,690	163,339	1,457,029	0	1,457,029	1,375,371	0	1,375,371	0.00%	0
7	**TOTAL ACCUM. AMORT. WATER CIAC**	10,417,447	1,541,714	11,959,161	0	11,959,161	11,188,394	0	11,188,394	3.50%	391,916

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

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

Note: May not cross foot due to rounding.

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

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

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

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

Line No.	(1) Classification	(2) Balance Per Books 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/95	(15) Net Additions	(16) Ave. Utility Balance 1995
1	Plant Capacity Fees	3,229,286	3,265,569	3,301,852	3,338,135	3,374,418	3,410,701	3,446,991	3,483,274	3,519,557	3,555,840	3,592,123	3,628,406	3,664,689	435,403	3,446,995
2	Line/Main Extensions	1,970,906	1,992,759	2,014,612	2,036,465	2,058,318	2,080,171	2,102,021	2,123,874	2,145,727	2,167,580	2,189,433	2,211,286	2,233,139	262,233	2,102,043
3	Meter Installation Fees	1,486,387	1,516,766	1,547,145	1,577,524	1,607,903	1,638,282	1,668,612	1,698,991	1,729,370	1,759,749	1,790,128	1,820,507	1,850,886	364,499	1,668,661
4	Contributed Lines	1,702,243	1,721,933	1,741,623	1,761,313	1,781,003	1,800,693	1,820,354	1,840,044	1,859,734	1,879,424	1,899,114	1,918,804	1,938,494	236,251	1,820,381
5	Cont. Prpty Other than Lines	734,935	741,603	748,271	754,939	761,607	768,275	774,916	781,584	788,252	794,920	801,588	808,256	814,924	79,989	774,943
6	Service Installation Fees	1,293,690	1,307,305	1,320,920	1,334,535	1,348,150	1,361,765	1,375,339	1,388,954	1,402,569	1,416,184	1,429,799	1,443,414	1,457,029	163,339	1,375,371
7	TOTAL ACC. AMORT. CIAC	10,417,447	10,545,935	10,674,423	10,802,911	10,931,399	11,059,887	11,188,233	11,316,721	11,445,209	11,573,697	11,702,185	11,830,673	11,959,161	1,541,714	11,188,394

Note: May not cross foot due to rounding.

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

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

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Net Additions	(15) Average Net Add. 1995
1	Plant Capacity Fees	36,283	36,283	36,283	36,283	36,283	36,290	36,283	36,283	36,283	36,283	36,283	36,283	435,403	217,709
2	Line/Main Extensions	21,853	21,853	21,853	21,853	21,853	21,850	21,853	21,853	21,853	21,853	21,853	21,853	262,233	131,137
3	Meter Installation Fees	30,379	30,379	30,379	30,379	30,379	30,330	30,379	30,379	30,379	30,379	30,379	30,379	364,499	182,274
4	Contributed Lines	19,690	19,690	19,690	19,690	19,690	19,661	19,690	19,690	19,690	19,690	19,690	19,690	236,251	118,138
5	Cont. Prpty Other than Lines	6,668	6,668	6,668	6,668	6,668	6,641	6,668	6,668	6,668	6,668	6,668	6,668	79,969	40,008
6	Service Installation Fees	13,615	13,615	13,615	13,615	13,615	13,574	13,615	13,615	13,615	13,615	13,615	13,615	163,339	81,681
7	TOTAL NET ADDITIONS	128,488	128,488	128,488	128,488	128,488	128,346	128,488	128,488	128,488	128,488	128,488	128,488	1,541,714	770,947

Note: May not cross foot due to rounding.

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

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

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Gross Additions	(15) Average Gross Add. 1995
1	Plant Capacity Fees	36,283	36,283	36,283	36,283	36,283	36,280	36,283	36,283	36,283	36,283	36,283	36,283	435,403	217,709
2	Line/Main Extensions	21,853	21,853	21,853	21,853	21,853	21,850	21,853	21,853	21,853	21,853	21,853	21,853	262,233	131,137
3	Meter Installation Fees	30,379	30,379	30,379	30,379	30,379	30,330	30,379	30,379	30,379	30,379	30,379	30,379	364,499	182,274
4	Contributed Lines	19,690	19,690	19,690	19,690	19,690	19,681	19,690	19,690	19,690	19,690	19,690	19,690	236,251	118,136
5	Cont. Prpty Other than Lines	6,668	6,668	6,668	6,668	6,668	6,641	6,668	6,668	6,668	6,668	6,668	6,668	79,999	40,008
6	Service Installation Fees	13,615	13,615	13,615	13,615	13,615	13,574	13,615	13,615	13,615	13,615	13,615	13,615	163,339	81,681
7	TOTAL GROSS ADDITIONS	128,488	128,488	128,488	128,488	128,488	128,346	128,488	128,488	128,488	128,488	128,488	128,488	1,541,714	770,947

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Note: May not cross foot due to rounding.

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

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL RETIREMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

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

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

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Adjustments	(15) Ave. Utility Adjustments 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -1995
CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

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

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

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

See Schedule A-15 for 1996.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1995
SUMMARY

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

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

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

See Schedule A-15 for 1996.

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

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

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

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

Line No.	(1) Description	(2) Water Advances For Construction Year-end Balances
1	**12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93**	478,807
2	Utility Adjustments to Beginning Balance	660,789
3	**Restated Balance 12/31/91**	1,139,596
4	1992 Additions	330,408
5	1992 Adjustments	(6,500)
6	**12/31/92 Balance**	1,463,504
7	1993 Additions	1,316,618
8	1993 Adjustments	0
9	**12/31/93 Balance**	2,780,122
10	1994 Additions	643,349
11	1994 Adjustments	(26,000)
12	**12/31/94 Balance**	3,397,471
13	1995 Additions	2,221,020
14	1995 Adjustments	0
15	**12/31/95 Balance**	5,618,491
16	1996 Additions	
17	1996 Adjustments	
18	**12/31/96 Balance**	

AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

19	Beginning Balance 12/31/94	3,397,471
20	Jan	3,582,556
21	Feb	3,767,641
22	Mar	3,952,726
23	Apr	4,137,811
24	May	4,322,896
25	Jun	4,507,981
26	Jul	4,693,066
27	Aug	4,878,151
28	Sep	5,063,236
29	Oct	5,248,321
30	Nov	5,433,406
31	Ending Balance 12/31/95	5,618,491
32	Average Balance	4,507,981
33	Non-used and Useful Percentage	100.00%
34	Non-used and Useful Amount	4,507,981

35 **Company Policy:** SSU either constructs facilities and bills Topeka Group for the cost thereof or a related company (Lehigh Acquisition Corporation)
36 constructs facilities and bills SSU for them. In both cases, Advances for Construction are recorded and repaid out of future
37 connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.

SCHEDULE OF WATER WORKING CAPITAL ALLOWANCE CALCULATION - 1995

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

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

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

	(1)	(2)	(3)	(4)	(5)
		1995 WORKING CAPITAL ALLOWANCE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Total Operation and Maintenance Expenses	18,333,118	24,387	18,357,505	B-1(W)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	2,291,643	3,048	2,294,692	

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1995

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

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

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

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/95	(15) Test Year Simple Average Balance
1	Utility Plant in Service	309,070,115	309,462,352	309,890,987	310,165,149	310,960,283	312,775,142	316,611,137	319,117,913	319,369,094	322,683,120	324,306,791	325,596,238	335,186,496	287,219,980
2	Construction in Process	6,947,933	8,036,833	8,548,746	11,590,639	13,360,405	14,112,844	13,193,554	12,886,140	13,293,585	11,406,974	11,473,435	11,452,647	6,725,170	8,837,825
3															
4	**GROSS UTILITY PLANT**	316,018,048	317,499,185	319,439,733	321,755,788	324,320,688	326,887,986	329,804,691	332,004,053	332,662,679	334,090,094	335,780,226	337,050,885	341,911,666	326,964,857
5															
6	Less: Accumulated Deprec.	(73,806,379)	(74,742,091)	(75,672,733)	(76,592,111)	(77,801,349)	(78,619,073)	(79,500,770)	(80,401,643)	(81,384,671)	(82,180,419)	(83,165,366)	(84,116,890)	(84,815,719)	(79,311,049)
7															
8	**NET UTILITY PLANT**	242,211,669	242,757,094	243,767,000	245,163,677	246,519,339	248,268,913	250,303,921	251,602,410	251,278,008	251,909,675	252,614,860	252,933,995	257,095,947	249,653,808
9															
10	Acquisition Adjustment	(1,524,088)	(1,524,088)	(1,524,088)	(1,524,088)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,631,714)
11	Accumulated Amortization	209,672	213,475	217,273	221,071	224,869	228,667	232,465	236,263	240,061	243,859	247,657	251,455	255,253	232,463
12															
13	**INVESTMENT IN UTILITY PLANT**	240,897,253	241,446,481	242,460,185	243,860,660	245,004,868	246,758,240	248,797,046	250,099,333	249,778,729	250,414,194	251,123,177	251,446,110	255,611,860	248,254,556
14															
15	Land Held For Resale	481,790	481,790	481,790	709,135	709,135	709,135	709,135	709,135	709,135	709,135	709,135	709,135	649,135	565,463
16	Bonds Receivable	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,202,500
17	Investment in Gas Assets	1,480,589	1,480,164	1,474,760	1,469,531	1,463,689	1,455,012	1,447,051	1,440,856	1,435,497	1,429,302	1,424,223	1,421,709	1,417,578	1,449,063
18															
19	**TOTAL OTHER INVESTMENTS**	4,182,379	4,181,954	4,176,550	4,398,666	4,392,824	4,384,147	4,341,186	4,334,991	4,329,632	4,323,437	4,318,358	4,315,844	4,251,713	4,217,046
20															
21	Cash	897,997	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	898,999
22	Special Deposits	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907
23	Restricted Cash	9,487,936	8,827,012	8,783,188	8,309,306	7,742,791	7,344,463	7,056,896	6,828,348	6,676,749	6,478,459	6,145,630	5,802,773	5,382,942	7,440,439
24	Utility Deposits	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881
25	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
26	Temporary Cash Investments	8,000,000	5,590,636	4,547,695	2,544,794	2,845,882	3,093,354	2,781,628	927,555	109,368	932,402	1,876,515	1,576,289	1,077,460	4,538,740
27															
28	**TOTAL CASH**	18,795,354	15,727,069	14,640,304	12,163,521	11,898,094	11,747,238	11,147,945	9,065,324	8,095,538	8,720,282	9,331,566	8,686,483	7,779,843	13,287,599
29															

7/25/95 2:03 PM A18W1.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1995

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

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

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

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/95	(15) Test Year Simple Average Balance
33	Customer Accounts Receivable	3,842,823	3,894,195	3,805,757	3,828,103	3,928,015	3,955,501	3,960,774	3,898,094	3,824,778	3,955,639	3,877,156	4,029,340	4,013,813	3,928,318
34	Other Accounts Receivable	329,240	334,429	301,616	309,794	347,259	360,099	364,121	341,504	314,269	363,507	334,131	398,345	361,585	355,413
35	Allowance for Doubtful Accounts	(326,785)	(352,702)	(344,692)	(346,716)	(355,765)	(358,255)	(358,732)	(353,055)	(346,415)	(358,267)	(351,159)	(364,942)	(363,536)	(345,161)
36	Notes Receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Inventories	351,572	394,149	436,726	479,303	521,880	394,149	436,726	479,303	521,880	564,457	394,149	436,726	479,301	415,437
38	Prepaid Expenses	80,352	124,036	190,417	171,179	181,941	162,764	143,587	87,371	94,763	49,500	2,537	(54,426)	(1,389)	39,482
39	Accrued Interest Receivable	196,029	222,633	238,016	244,847	254,629	268,355	177,038	196,779	215,169	231,340	236,540	243,146	167,966	181,998
40	Unbilled Revenues	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	4,005,610	3,748,141
41	Misc Current Assets	179,933	187,203	190,743	194,283	197,823	201,413	204,953	208,493	212,033	215,623	219,163	222,703	226,243	203,088
42															
43	**TOTAL CURRENT ASSETS**	8,143,835	8,294,613	8,309,255	8,371,464	8,566,453	8,474,696	8,419,138	8,349,160	8,327,148	8,512,470	8,203,188	8,391,563	8,909,593	8,526,714
44															
45	Unamortized Debt Issue Cost	2,558,722	2,504,853	2,450,984	2,397,115	2,343,246	2,289,377	2,235,508	2,181,639	2,127,770	2,073,901	2,020,032	1,966,163	1,912,294	2,235,508
46	Extraordinary Abandonment	690,175	690,175	690,175	421,495	410,551	399,607	388,663	377,719	366,775	355,831	344,887	333,943	322,999	506,587
47	Regulatory Assets	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,356,949	2,422,681
48	Preliminary Survey and Investigations	774,158	777,358	1,106,515	1,194,987	1,315,668	1,654,961	1,767,933	1,963,905	2,182,627	2,278,099	2,374,578	2,667,300	2,737,272	1,755,715
49	Temporary Clearing Accounts	(7,890)	0	0	0	0	0	0	0	0	0	0	0	0	(3,945)
50	Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	1,963,777	1,946,374	1,955,679	1,987,727	2,004,913	2,007,263	2,075,088	2,084,047	2,101,803	2,164,439	2,207,324	2,244,637	2,322,397	2,143,087
52	Other Deferred Debits	5,707,993	5,747,570	5,797,296	5,836,822	5,871,114	5,971,406	6,005,898	6,077,425	6,102,837	6,134,861	6,166,885	6,196,909	6,230,933	5,969,463
53	Deferred Federal Income Taxes	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	12,890,077	13,451,592
54	Deferred State Income Taxes	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,868,186	3,803,886
55															
56	**TOTAL DEFERRED ASSETS**	31,908,059	31,887,454	32,221,773	32,059,070	32,166,616	32,543,758	32,894,214	32,905,859	33,102,936	33,228,255	33,334,830	33,632,076	32,661,087	32,284,573
57															
58	**TOTAL ASSETS**	303,926,880	301,537,572	301,808,067	300,853,382	302,028,856	303,908,082	305,399,529	304,654,667	303,633,984	305,198,639	306,311,119	306,474,076	309,214,095	306,570,488

7/25/95 2:03 PM A18W2.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1995

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

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

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

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/95	(15) Test Year Simple Average Balance
1	Common Stock	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500
2	Additional Paid In Capital	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905
3	Retained Earnings	5,344,894	5,469,703	5,354,841	5,211,842	5,412,211	5,712,234	6,041,086	6,179,495	6,061,408	6,403,926	6,498,701	7,049,834	8,154,458	6,749,876
4															
5	TOTAL STOCKHOLDERS EQUITY	78,177,299	78,302,108	78,187,246	78,044,247	78,244,616	78,544,639	78,873,491	79,011,900	78,893,813	79,236,331	79,331,106	79,882,039	80,986,863	79,582,081
6															
7	Bonds Payable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Notes Payable to Parent	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250
9	Other Long-Term Debt	80,814,090	80,763,304	80,735,279	80,707,109	80,493,793	80,465,330	79,936,720	79,907,961	78,879,053	78,849,986	78,820,786	78,791,425	79,444,333	80,129,212
10															
11	TOTAL LONG TERM DEBT	105,010,340	104,959,554	104,931,529	104,903,359	104,690,043	104,661,580	104,132,970	104,104,211	103,075,303	103,046,245	103,017,036	102,987,675	103,640,583	104,325,462
12															
13	TOTAL CAPITALIZATION	183,187,639	183,261,662	183,118,775	182,947,606	182,934,659	183,206,219	183,006,461	183,116,111	181,969,116	182,282,576	182,348,142	182,869,714	184,627,446	183,907,543
14															
15	Accounts Payable	3,519,486	1,388,801	1,686,370	1,797,301	1,914,161	1,962,651	2,074,810	1,762,127	1,787,900	1,466,905	1,402,219	1,390,411	1,785,200	2,652,343
16	Accounts Payable-Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
17	Current Portion of Debt	2,021,536	2,023,203	2,024,878	2,026,563	2,036,258	2,039,963	2,041,677	2,043,402	2,045,137	2,046,882	2,048,637	2,050,403	2,052,178	2,036,858
18	Accounts Payable-Affiliates	1,734,406	1,898,777	792,845	980,799	1,168,753	1,356,707	1,544,661	1,732,615	650,266	838,220	1,026,174	1,214,128	(86,513)	833,947
19	Customer Deposits	1,697,873	1,703,034	1,708,412	1,713,808	1,719,222	1,724,653	1,730,102	1,735,568	1,741,052	1,746,554	1,752,074	1,757,611	1,763,167	1,730,420
20	Accrued Taxes Payable	3,255,004	3,802,620	4,159,380	2,412,421	2,967,857	3,511,885	4,163,766	4,585,178	4,954,773	5,597,553	6,002,174	4,647,215	4,406,962	3,830,983
21	Accrued Interest-Debt	1,760,712	145,083	566,204	942,053	1,009,037	1,384,075	1,759,252	143,333	517,206	892,800	966,787	1,342,636	1,718,543	1,739,828
22	Other Accrued Interest	50,275	52,110	52,275	52,440	52,605	52,772	52,938	53,108	53,273	53,442	53,611	53,780	53,950	52,113
23	Notes Payable	27,730	27,020	26,304	25,582	24,854	24,120	23,380	22,634	21,882	21,123	20,358	19,587	18,809	23,270
24	Accrued Liabilities	995,475	1,202,785	1,283,350	1,310,866	1,196,451	1,277,016	1,339,581	1,420,146	1,500,711	1,581,276	1,661,841	1,742,406	1,782,971	1,379,223
25															
26	TOTAL CURRENT LIABILITIES	15,514,090	12,695,225	12,751,790	11,713,644	12,542,990	13,785,413	15,181,958	13,959,899	13,723,991	14,696,545	15,385,666	14,699,968	13,947,058	14,730,574
27															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1995

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

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

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

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/95	(15) Test Year Simple Average Balance
28	Advances For Construction	4,238,230	4,482,400	4,726,570	4,970,740	5,214,910	5,459,080	5,703,250	5,947,420	6,191,590	6,435,760	6,679,930	6,924,100	7,168,270	5,703,250
29	Deferred Revenues	23,044	23,044	23,044	0	0	0	0	0	0	0	0	0	0	11,522
30	Other Deferred Credits	2,334,736	2,403,283	2,471,938	2,540,701	2,609,571	2,678,545	2,703,990	2,773,244	2,842,627	2,912,131	2,981,762	3,051,509	2,621,307	2,478,022
31	Regulatory Liabilities	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125
32	Pension And Benefits Reserves	(341,716)	(313,181)	(284,646)	(336,111)	(307,576)	(279,041)	(330,506)	(301,971)	(273,436)	(324,901)	(296,366)	(267,831)	(319,296)	(330,506)
33	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Contributions in Aid Construction	98,794,911	99,046,771	99,299,808	99,553,591	99,808,669	100,069,812	100,363,900	100,647,086	100,904,777	101,158,787	101,411,822	101,664,032	101,915,567	100,355,239
35	Accumulated Amortization	(23,786,866)	(24,020,647)	(24,254,408)	(24,488,169)	(24,721,930)	(24,955,691)	(25,189,452)	(25,423,213)	(25,656,974)	(25,890,735)	(26,124,496)	(26,358,257)	(26,592,018)	(25,189,452)
36	Deferred Investment Tax Credit	1,404,513	1,400,696	1,396,879	1,393,061	1,389,244	1,385,426	1,381,609	1,377,792	1,373,974	1,370,157	1,366,340	1,362,522	1,358,705	1,381,609
37	Deferred Taxes-AFUDC	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191
38	Deferred Income Taxes	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	21,155,740	20,191,372
39															
40	TOTAL DEFERRED CREDITS	105,225,151	105,580,685	105,937,502	106,192,132	106,551,207	106,916,450	107,211,110	107,578,657	107,940,877	108,219,518	108,577,311	108,934,394	110,639,591	107,932,371
41															
42	TOTAL CAPITAL AND LIABILITIES	303,926,880	301,537,572	301,808,067	300,853,382	302,028,856	303,908,082	305,399,529	304,654,667	303,533,984	305,198,639	306,311,119	306,474,076	309,214,095	306,570,488

7/25/95 2:01 PM A19W2.XLS

Note: May not cross foot due to rounding.

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

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)
	ACQUISITION ADJUSTMENTS BALANCE			ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS		
Line No.	Description	Amount	Average Balance (1)	Description	Annual Expense & Balance	Average Balance (1)
1	12/31/91 Balance per Order No. 93-0423 Dated 3/22/93	(64,578)		12/31/91 Balance per Order No. 93-0423 Dated 3/22/93	24,668	
2	Adjustments	0		Adjustments	0	
3	12/31/91 Adjusted Balance	(64,578)		12/31/91 Adjusted Balance	24,668	
				1992 Amortization Expense	635	
5	12/31/92 BALANCE	(64,578)		12/31/92 BALANCE	25,303	
6				1993 Amortization Expense	635	
7	12/31/93 BALANCE	(64,578)		12/31/93 BALANCE	25,938	
8				1994 Amortization Expense	635	
9	12/31/94 BALANCE	(64,578)		12/31/94 BALANCE	26,573	
10				1995 Amortization Expense	635	
11	**12/31/95 BALANCE**	(64,578)	(64,578)	**12/31/95 BALANCE**	27,208	26,891
12				1996 Amortization Expense		
13	12/31/96 BALANCE			12/31/96 BALANCE		

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

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION

	(1)	(2)	(3)	(4)
	ACQUISITION ADJUSTMENTS:	1995	Supporting Schedules	Recap Schedules
14	Average Balance	(64,578)	Above	
15	Composite Non-Used & Useful Plant in Service - % (1)	(1.49%)	A-5 (W)	
16	**AVERAGE NON-USED & USEFUL AMOUNT**	959		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	26,891	Above	
18	Composite Non-Used & Useful Accumulated Depreciation - % (1)	(2.33%)	A-9 (W)	
19	**AVERAGE NON-USED & USEFUL AMOUNT**	(626)		
20	**NET NON-USED AND USEFUL AMOUNT**	333		A-7 (W)

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

Note: May not cross foot due to rounding.

SCHEDULE OF OTHER - WATER - 1995
DEFERRED DEBITS

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

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

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

(1)		(2)	(3)	(4)	(5)
		TOTAL DEFERRED DEBITS			
Line No.	Description	ADDITIONS	MONTHLY AMORTIZATION	UNAMORTIZED BALANCE	Recap Schedule
1	**DEFERRED DEBITS**				
3	**12/31/94 Balance**			1,465,808	
4	Jan	0	0	1,465,808	
5	Feb	0	0	1,465,808	
6	Mar	0	0	1,465,808	
7	Apr	0	0	1,465,808	
8	May	0	0	1,465,808	
9	Jun	0	0	1,465,808	
10	Jul	0	0	1,465,808	
11	Aug	0	0	1,465,808	
12	Sep	0	0	1,465,808	
13	Oct	0	0	1,465,808	
14	Nov	0	0	1,465,808	
15	12/31/95 Balance	0	0	1,465,808	
16					
17	**Total Amortization Expense 12/31/95**		0		B-1 (W)
18	**Average Rate Base Balance 12/31/95**			1,465,808	A-1 (W)

MARCO ISLAND RAW WATER SUPPLY

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

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

SCHEDULE OF WATER NET OPERATING INCOME - 1995
PRESENT AND REQUESTED

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

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

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

	(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)
		1995 PRESENT OPERATING INCOME			1995 REQUESTED OPERATING INCOME				
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase		Requested Income	Requested Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES:**								
2	Water Sales	30,664,232	0	30,664,232	6,757,559		37,421,791	22.04%	B-4(W), B-3(W)
3	Other Revenue	549,055	0	549,055	0		549,055		B-4(W)
4	**TOTAL OPERATING REVENUES**	31,213,287	0	31,213,287	6,757,559		37,970,846		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	18,333,118	24,387	18,357,505	0		18,357,505		B-5(W)
7	Depreciation net of CIAC Amort	4,787,933	0	4,787,933	0		4,787,933		B-13(W)
8	Amortization	(688)	0	(688)	0		(688)		B-18(W),A-21(W)
9	Taxes Other Than Income	3,889,117	(167,086)	3,722,031	304,093	(A)	4,026,124		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(409,535)	50,410	(359,125)	2,489,425	(B)	2,130,300		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	26,599,945	(92,289)	26,507,656	2,793,518		29,301,174		
12	**NET OPERATING INCOME**	4,613,342	92,289	4,705,631	3,964,041		8,669,672		
13	**RATE BASE**	87,924,519	238,004	88,162,523			88,162,523		A-1(W)
14	**RATE OF RETURN**	5.25%		5.34%			9.84%		D-1(W)

Notes:

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995
PRESENT AND REQUIRED

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

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

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

	(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)
		1995 PRESENT OPERATING INCOME			1995 REQUIRED OPERATING INCOME				
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Required Revenue Increase		Required Income	Required Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES:**								
2	Water Sales	30,664,232	0	30,664,232	6,766,960		37,431,192	22.07%	B-4(W),B-3(W)
3	Other Revenue	549,055	0	549,055	0		549,055		B-4(W)
4	**TOTAL OPERATING REVENUES**	31,213,287	0	31,213,287	6,766,960		37,980,247		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	18,333,118	24,387	18,357,505	0		18,357,505		B-5(W)
7	Depreciation net of CIAC Amort	4,787,933	0	4,787,933	0		4,787,933		B-13(W)
8	Amortization	(688)	0	(688)	0		(688)		B-18(W), A-21(W)
9	Taxes Other Than Income	3,889,117	(167,086)	3,722,031	304,515	(A)	4,026,546		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(409,535)	50,410	(359,125)	2,492,885	(B)	2,133,760		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	26,599,945	(92,289)	26,507,656	2,797,400		29,305,056		
12	**NET OPERATING INCOME**	4,613,342	92,289	4,705,631	3,969,560		8,675,191		
13	**RATE BASE**	87,924,519	238,004	88,162,523			88,162,523		A-1(W)
14	**RATE OF RETURN**	5.25%		5.34%			9.84%		D-1(W)

Notes:

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995
REQUIRED AND REQUESTED

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

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

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

Line No.	(1) Description	(2) Required	(3) Requested	(4) Supporting Schedules	(5) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	11.17%	D-1(W)	
3	Rate of Return (%)	9.84%	9.83%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	88,162,523	88,162,523	A-1(W)	
6	Required / Requested Income (L3 x L5)	8,675,192	8,669,674		
7	Adjusted Income Under Present Rates	4,705,631	4,705,631	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	3,969,561	3,964,043		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	6,462,452	6,453,469		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	6,766,965	6,757,559		B-1(W)1/3,2//3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	6,462,452	6,453,469		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	2,492,891	2,489,426		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	304,513	304,090		B-1(W)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	3,969,561	3,964,043		B-1(W)1/3,2//3

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

1995 INTERIM REQUIRED RATE OF RETURN CALCULATION

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

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1995

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

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

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

Line No.	(1) Description	(2) Utility Adjustments Water	(3) Supporting Schedule
1	**A. REVENUES:**		B-4(W)
2	1.	0	
3			
4	2.	0	
5			
6		0	
7	**B. OPERATION AND MAINTENANCE EXPENSE:**		B-5(W)
8	1. Purchased Raw Water from Marco Island	24,387	
9			
10	2.	0	
11			
12	3.	0	
13			
14	4.	0	
15			
16	5.	0	
17			
18	6.	0	
19			
20	7.	0	
21			
22		24,387	
23	**C. DEPRECIATION NET OF AMORTIZATION OF CIAC:**		B-13(W)
24	1.	0	
25			
26	2.	0	
27			
28		0	
29	**D. AMORTIZATION:**		B-18(W), A-21(W)
30	1.	0	
31			
32	2.	0	
33			
34		0	
35	**E. TAXES OTHER THAN INCOME:**		B-15(W)
36	1. Property Tax Adjustment for New Acquisitions	2,721	
37			
38	2. Non Used and Useful Property Tax Add-back	285,716	
39			
40	3. Non Used and Useful Property Taxes	(455,523)	
41			
42		(167,086)	
43	**F. INCOME TAXES:**		B-16(W)
44	1. Calculate income tax impact as a result of the adjustments to per book income components.	50,410	
45			
46	2.	0	
47			
48		50,410	
49			
50			
51	**TOTAL WATER INCOME ADJUSTMENTS**	(92,289)	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING REVENUES - 1995
UNDER PRESENT RATES

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

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

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

Line No.	(1) Account No. and Description	(2) 1995 Revenues (Present) Per Books	(3) Adjustments	(4) Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0	0	0
3	461.1 Metered - Residential	24,588,751	0	24,588,751
4	461.2 Metered - Commercial	2,772,517	0	2,772,517
5	461.3 Metered - Industrial	0	0	0
6	461.4 Metered - Public Authority	18,110	0	18,110
7	461.5 Metered - Multi-Family	1,498,354	0	1,498,354
8	Subtotal Water Sales	28,877,732	0	28,877,732
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0	0	0
11	462.2 Private Fire Protection	236,917	0	236,917
12	464 Other Sales - Public Authorities	0	0	0
13	465 Irrigation Customers	1,524,492	0	1,524,492
14	466 Sales for Resale	25,091	0	25,091
15	467 Interdepartmental Sales	0	0	0
16	475 Unbilled Revenues	0	0	0
17	Subtotal Other Water Sales	1,786,500	0	1,786,500
18	**TOTAL WATER SALES**	30,664,232	0	30,664,232
19	**OTHER WATER REVENUES:**			
20	470 Forfeited Discounts	0	0	0
21	471 Misc. service Revenues	549,055	0	549,055
22	472 Rents From Water Property	0	0	0
23	473 Interdepartmental Rents	0	0	0
24	474 Other Water Revenues	0	0	0
25	**TOTAL OTHER WATER REVENUES**	549,055	0	549,055
26	**TOTAL PRESENT WATER OPERATING REVENUES**	31,213,287	0	31,213,287

Note: May not cross foot due to rounding.

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

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

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

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

Line No.	(1) Account No. and Name	(2) 1995 TOTAL O & M (.1 - .8) Per Books O & M	(3) Adjustments	(4) Adjusted O & M	(5) 1995 DIRECT O & M (.1 - .6) Per Books O & M	(6) Adjustments	(7) Adjusted O & M	(8) 1995 ALLOCATED CUST ACCTS (.7) Per Books O & M	(9) Adjustments	(10) Adjusted O & M	(11) 1995 ALLOCATED A & G (.8) Per Books O & M	(12) Adjustments	(13) Adjusted O & M
1	601 Salaries & Wages - Employees	6,750,293	0	6,750,293	2,734,541	0	2,734,541	1,107,816	0	1,107,816	2,907,936	0	2,907,936
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	1,676,320	0	1,676,320	679,088	0	679,088	275,104	0	275,104	722,128	0	722,128
4	610 Purchased Water	1,931,740	24,387	1,956,127	1,931,740	24,387	1,956,127	0	0	0	0	0	0
5	615 Purchased Power	2,323,988	0	2,323,988	2,268,369	0	2,268,369	3,845	0	3,845	51,773	0	51,773
6	616 Fuel for Power Production	28,201	0	28,201	28,201	0	28,201	0	0	0	0	0	0
7	618 Chemicals	745,623	0	745,623	745,623	0	745,623	0	0	0	0	0	0
8	620 Materials & Supplies	1,135,383	0	1,135,383	935,833	0	935,833	61,180	0	61,180	138,370	0	138,370
9	631 Contractual Services - Eng.	26,084	0	26,084	2,920	0	2,920	0	0	0	23,164	0	23,164
10	632 Contractual Services - Acct.	122,985	0	122,985	0	0	0	0	0	0	122,985	0	122,985
11	633 Contractual Services - Legal	74,107	0	74,107	0	0	0	0	0	0	74,107	0	74,107
12	634 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	588,152	0	588,152	397,030	0	397,030	0	0	0	191,122	0	191,122
14	641 Rental of Real Building/Real Property	115,529	0	115,529	5,570	0	5,570	0	0	0	109,959	0	109,959
15	642 Rental of Equipment	18,163	0	18,163	13,131	0	13,131	0	0	0	5,032	0	5,032
16	650 Transportation Expense	358,760	0	358,760	261,704	0	261,704	43,281	0	43,281	53,775	0	53,775
17	656 Insurance - Vehicle	84,306	0	84,306	0	0	0	0	0	0	84,306	0	84,306
18	657 Insurance - General Liability	173,298	0	173,298	0	0	0	0	0	0	173,298	0	173,298
19	658 Insurance - Workman's Comp	120,764	0	120,764	48,922	0	48,922	19,819	0	19,819	52,023	0	52,023
20	659 Insurance - Other	17,205	0	17,205	0	0	0	0	0	0	17,205	0	17,205
21	660 Advertising Expense	18,771	0	18,771	0	0	0	0	0	0	18,771	0	18,771
22	666 Reg. Comm. Exp. - Rate Case Amort.	332,882	0	332,882	0	0	0	0	0	0	332,882	0	332,882
23	667 Reg. Comm. Exp. - Other	41,736	0	41,736	0	0	0	0	0	0	41,736	0	41,736
24	670 Bad Debt Expense	150,565	0	150,565	0	0	0	150,565	0	150,565	0	0	0
25	675 Miscellaneous Expenses	1,498,264	0	1,498,264	267,441	0	267,441	377,647	0	377,647	853,176	0	853,176
26	TOTAL WATER O & M EXPENSES	18,333,118	24,387	18,357,505	10,320,113	24,387	10,344,500	2,039,257	0	2,039,257	5,973,748	0	5,973,748

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

Note: May not cross foot due to rounding.

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

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

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL O & M (.1 - .8) Per Books O & M	(15) TOTAL O & M (.1 - .8) Adjustments	(16) Adjusted O & M
1	601.1-.8 Salaries & Wages - Employees	561,163	518,559	593,396	571,569	576,100	568,058	565,283	564,863	552,228	569,106	549,095	560,853	6,750,291	0	6,750,291
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8 Employee Pensions & Benefits	139,355	128,775	147,360	141,939	143,064	141,067	140,378	140,279	137,136	141,327	136,358	139,278	1,676,316	0	1,676,316
4	610.1-.8 Purchased Water	159,927	158,523	161,858	185,523	165,523	161,853	161,253	159,523	159,858	159,523	159,023	159,353	1,931,740	24,387	1,956,127
5	615.1-.8 Purchased Power	190,576	190,009	204,434	215,391	205,668	211,078	189,922	184,355	177,905	175,231	181,131	198,289	2,323,988	0	2,323,988
6	616.1-.8 Fuel for Power Production	2,186	1,635	4,723	3,110	672	1,101	2,923	1,398	3,854	3,278	2,479	1,042	28,201	0	28,201
7	618.1-.8 Chemicals	61,297	68,450	68,776	68,134	64,327	62,115	56,570	56,946	55,949	56,543	60,227	66,289	745,623	0	745,623
8	620.1-.8 Materials & Supplies	86,353	115,435	108,305	82,813	97,189	84,185	84,986	129,300	91,326	86,428	90,246	76,854	1,135,380	0	1,135,380
9	631.1-.8 Contractual Services - Eng.	2,153	2,074	2,229	2,225	2,193	2,170	2,185	2,187	2,164	2,206	2,135	2,163	26,084	0	26,084
10	632.1-.8 Contractual Services - Acct.	10,121	9,723	10,545	10,525	10,352	10,229	10,310	10,323	10,197	10,421	10,043	10,195	122,985	0	122,985
11	633.1-.8 Contractual Services - Legal	6,099	5,859	6,354	6,342	6,238	6,184	6,213	6,221	6,144	6,279	6,052	6,143	74,107	0	74,107
12	634.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8 Contractual Services - Other	40,107	44,986	49,648	55,707	43,268	51,547	53,266	51,620	53,749	51,578	45,941	46,734	588,151	0	588,151
14	641.1-.8 Rental of Real Building/Real Property	9,049	10,888	9,426	9,411	10,380	9,146	9,218	10,355	9,117	9,317	10,104	9,115	115,529	0	115,529
15	642.1-.8 Rental of Equipment	1,399	1,875	1,484	1,754	1,666	1,360	1,566	1,938	1,200	1,251	1,567	1,108	18,167	0	18,167
16	650.1-.8 Transportation Expense	29,966	29,337	30,053	30,018	29,950	29,850	29,985	30,040	29,803	30,129	29,743	29,664	358,780	0	358,780
17	656.1-.8 Insurance - Vehicle	6,936	6,665	7,229	7,215	7,086	7,012	7,068	7,077	6,990	7,144	6,894	6,989	84,306	0	84,306
18	657.1-.8 Insurance - General Liability	14,262	13,700	14,859	14,831	14,567	14,414	14,528	14,547	14,368	14,684	14,151	14,366	173,296	0	173,296
19	658.1-.8 Insurance - Workmen's Comp	10,039	9,277	10,616	10,225	10,306	10,163	10,113	10,106	9,879	10,181	9,823	10,034	120,763	0	120,763
20	659.1-.8 Insurance - Other	1,416	1,360	1,475	1,472	1,448	1,431	1,442	1,444	1,426	1,458	1,405	1,426	17,205	0	17,205
21	660.1-.8 Advertising Expense	1,545	1,484	1,609	1,606	1,580	1,561	1,574	1,576	1,556	1,591	1,533	1,556	18,771	0	18,771
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	27,396	26,317	28,542	28,489	28,019	27,687	27,907	27,942	27,600	28,207	27,183	27,594	332,882	(0)	332,882
23	667.1-.8 Reg. Comm. Exp. - Other	3,435	3,300	3,579	3,572	3,513	3,471	3,499	3,503	3,460	3,536	3,408	3,460	41,736	0	41,736
24	670.1-.8 Bad Debt Expense	12,587	11,491	12,732	12,641	12,670	12,505	12,853	12,713	12,392	12,873	12,417	12,660	150,585	0	150,585
25	675.1-.8 Miscellaneous Expenses	127,299	119,244	136,261	128,467	129,520	129,022	122,135	122,308	120,067	123,753	119,817	120,372	1,498,265	0	1,498,265
26	TOTAL WATER O & M EXPENSES	1,505,671	1,478,965	1,615,496	1,572,981	1,565,309	1,547,167	1,515,176	1,550,585	1,488,189	1,506,044	1,480,764	1,505,786	18,333,118	24,387	18,357,505

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

Note: May not cross foot due to rounding.

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

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

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL DIRECT O & M (.1 - .6) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.6 Salaries & Wages - Employees	229,231	204,119	250,382	229,688	238,114	234,185	226,929	227,249	218,949	227,987	220,274	226,433	2,734,541	0	2,734,541
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6 Employee Pensions & Benefits	56,926	50,680	62,179	57,040	59,132	58,157	56,355	56,434	54,621	56,617	54,702	56,231	679,068	0	679,068
4	610.1-.6 Purchased Water	158,927	158,523	161,858	165,523	165,523	161,853	161,253	159,523	159,858	159,523	159,023	159,353	1,831,740	24,387	1,856,127
5	615.1-.6 Purchased Power	185,994	185,622	199,670	210,637	200,987	206,452	185,253	179,684	173,296	170,515	176,586	193,673	2,268,369	0	2,268,369
6	616.1-.6 Fuel for Power Production	2,186	1,635	4,723	3,110	672	1,101	2,923	1,398	3,654	3,278	2,479	1,042	28,201	0	28,201
7	618.1-.6 Chemicals	61,297	68,450	66,776	66,134	64,327	62,115	56,570	56,946	55,949	56,543	60,227	66,289	745,623	0	745,623
8	620.1-.6 Materials & Supplies	71,851	99,826	91,268	65,834	80,374	67,575	68,163	112,520	74,818	69,472	73,901	80,227	935,833	0	935,833
9	631.1-.6 Contractual Services - Eng.	247	243	243	243	243	243	243	243	243	243	243	243	2,920	0	2,920
10	632.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6 Contractual Services - Other	24,377	29,877	33,260	39,350	27,181	35,651	37,243	35,577	37,903	35,383	30,334	30,891	397,030	0	397,030
14	641.1-.6 Rental of Real Building/Real Property	0	2,195	0	0	1,125	0	0	1,125	0	0	1,125	0	5,570	0	5,570
15	642.1-.6 Rental of Equipment	964	1,477	1,053	1,324	1,243	941	1,144	1,515	783	825	1,156	691	13,131	0	13,131
16	650.1-.6 Transportation Expense	21,924	21,782	21,782	21,782	21,782	21,783	21,782	21,872	21,782	21,872	21,782	21,779	261,704	0	261,704
17	656.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6 Insurance - Workman's Comp	4,101	3,852	4,479	4,109	4,260	4,190	4,060	4,065	3,936	4,079	3,941	4,051	48,922	0	48,922
20	659.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6 Miscellaneous Expenses	25,513	22,973	31,173	23,742	25,928	26,695	18,372	16,805	18,247	19,171	19,002	17,820	267,441	0	267,441
26	TOTAL WATER DIRECT O & M EXPENSES	844,559	851,064	930,845	890,516	890,891	880,940	840,289	876,958	825,036	825,508	824,775	838,724	10,320,113	24,387	10,344,500

7/24/95 4:30 PM B05W3.XLS

Note: May not cross foot due to rounding.

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

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

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.7 Salaries & Wages - Employees	92,612	84,549	93,680	93,012	93,221	92,010	94,572	93,539	91,177	94,717	91,361	93,366	1,107,816	0	1,107,816
2	603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7 Employee Pensions & Benefits	22,998	20,996	23,263	23,096	23,150	22,849	23,485	23,229	22,642	23,521	22,688	23,186	275,104	0	275,104
4	610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7 Purchased Power	321	293	325	323	324	319	328	325	316	329	317	324	3,845	0	3,845
6	616.7 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7 Materials & Supplies	5,115	4,669	5,174	5,137	5,148	5,081	5,223	5,166	5,035	5,231	5,045	5,156	61,180	0	61,180
9	631.7 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7 Transportation Expense	3,618	3,303	3,660	3,634	3,642	3,595	3,695	3,654	3,562	3,700	3,569	3,648	43,281	0	43,281
17	656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7 Insurance - Workman's Comp	1,657	1,513	1,676	1,664	1,668	1,646	1,692	1,673	1,631	1,694	1,634	1,670	19,819	0	19,819
20	659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7 Bad Debt Expense	12,587	11,491	12,732	12,641	12,670	12,505	12,853	12,713	12,392	12,873	12,417	12,690	150,565	0	150,565
25	675.7 Miscellaneous Expenses	31,571	28,822	31,935	31,707	31,778	31,365	32,239	31,887	31,082	32,288	31,144	31,828	377,647	0	377,647
26	TOTAL WATER ALLOCATED CUST ACCTS EXP.	170,480	155,636	172,445	171,215	171,600	169,370	174,088	172,186	167,838	174,354	168,176	171,868	2,039,257	0	2,039,257

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

Note: May not cross foot due to rounding.

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

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

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

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

Line No.	(1) Account No.	Account Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED A & G EXPENSE (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.8	Salaries & Wages - Employees	239,319	229,892	249,335	248,869	244,764	241,863	243,782	244,094	241,101	246,402	237,460	241,053	2,907,936	0	2,907,936
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits	59,430	57,089	61,917	61,802	60,782	60,062	60,538	60,616	59,873	61,189	58,999	59,861	722,128	0	722,128
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	4,261	4,083	4,439	4,431	4,358	4,306	4,340	4,346	4,293	4,387	4,228	4,292	51,773	0	51,773
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	11,388	10,939	11,864	11,842	11,647	11,509	11,600	11,615	11,472	11,725	11,299	11,470	138,370	0	138,370
9	631.8	Contractual Services - Eng.	1,906	1,831	1,986	1,982	1,950	1,927	1,942	1,944	1,921	1,963	1,892	1,920	23,164	0	23,164
10	632.8	Contractual Services - Acct.	10,121	9,723	10,545	10,525	10,352	10,229	10,310	10,323	10,197	10,421	10,043	10,195	122,985	0	122,985
11	633.8	Contractual Services - Legal	6,099	5,859	6,354	6,342	6,238	6,164	6,213	6,221	6,144	6,279	6,052	6,143	74,107	0	74,107
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	15,729	15,110	16,387	16,357	16,087	15,896	16,022	16,043	15,846	16,195	15,607	15,843	191,122	0	191,122
14	641.8	Rental of Real Building/Real Property	9,049	8,693	9,428	9,411	9,255	9,146	9,218	9,230	9,117	9,317	8,979	9,115	109,959	0	109,959
15	642.8	Rental of Equipment	414	398	431	431	424	419	422	422	417	426	411	417	5,032	0	5,032
16	650.8	Transportation Expense	4,426	4,251	4,611	4,602	4,526	4,473	4,508	4,514	4,459	4,557	4,391	4,458	53,775	0	53,775
17	656.8	Insurance - Vehicle	6,938	6,665	7,229	7,215	7,096	7,012	7,068	7,077	6,990	7,144	6,884	6,988	84,306	0	84,306
18	657.8	Insurance - General Liability	14,262	13,700	14,859	14,831	14,587	14,414	14,528	14,547	14,368	14,684	14,151	14,366	173,298	0	173,298
19	658.8	Insurance - Workman's Comp	4,281	4,113	4,461	4,452	4,379	4,327	4,361	4,367	4,313	4,408	4,246	4,312	52,023	0	52,023
20	659.8	Insurance - Other	1,416	1,360	1,475	1,472	1,448	1,431	1,442	1,444	1,426	1,458	1,405	1,426	17,205	0	17,205
21	660.8	Advertising Expense	1,545	1,484	1,609	1,606	1,580	1,561	1,574	1,576	1,556	1,591	1,533	1,556	18,771	0	18,771
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	27,396	26,317	28,542	28,489	28,019	27,687	27,907	27,942	27,600	28,207	27,183	27,594	332,882	(0)	332,882
23	667.8	Reg. Comm. Exp. - Other	3,435	3,300	3,579	3,572	3,513	3,471	3,499	3,503	3,460	3,536	3,408	3,460	41,736	0	41,736
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	70,215	67,449	73,154	73,017	71,813	70,962	71,525	71,616	70,738	72,293	69,670	70,724	853,176	0	853,176
26		TOTAL WATER ALLOCATED A & G EXPENSES	481,632	472,266	512,206	511,250	502,817	496,857	500,799	501,441	495,292	508,182	487,813	495,194	5,973,748	(0)	5,973,748

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

Note: May not cross foot due to rounding.

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

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

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

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

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
					TOTAL UTILITY ADJUSTMENTS TO O&M EXPENSES									
Line No.	Account No.	Account Name	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.1-.8	Salaries & Wages - Employees	6,750,293	0	0	0	0	0	0	0	0	0	0	6,750,293
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8	Employee Pensions & Benefits	1,676,320	0	0	0	0	0	0	0	0	0	0	1,676,320
4	610.1-.8	Purchased Water	1,931,740	24,387	0	0	0	0	0	0	0	0	24,387	1,956,127
5	615.1-.8	Purchased Power	2,323,988	0	0	0	0	0	0	0	0	0	0	2,323,988
6	616.1-.8	Fuel for Power Production	28,201	0	0	0	0	0	0	0	0	0	0	28,201
7	618.1-.8	Chemicals	745,623	0	0	0	0	0	0	0	0	0	0	745,623
8	620.1-.8	Materials & Supplies	1,135,383	0	0	0	0	0	0	0	0	0	0	1,135,383
9	631.1-.8	Contractual Services - Eng.	26,084	0	0	0	0	0	0	0	0	0	0	26,084
10	632.1-.8	Contractual Services - Acct.	122,985	0	0	0	0	0	0	0	0	0	0	122,985
11	633.1-.8	Contractual Services - Legal	74,107	0	0	0	0	0	0	0	0	0	0	74,107
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8	Contractual Services - Other	588,152	0	0	0	0	0	0	0	0	0	0	588,152
14	641.1-.8	Rental of Real Building/Real Property	115,529	0	0	0	0	0	0	0	0	0	0	115,529
15	642.1-.8	Rental of Equipment	18,163	0	0	0	0	0	0	0	0	0	0	18,163
16	650.1-.8	Transportation Expense	358,760	0	0	0	0	0	0	0	0	0	0	358,760
17	656.1-.8	Insurance - Vehicle	84,306	0	0	0	0	0	0	0	0	0	0	84,306
18	657.1-.8	Insurance - General Liability	173,298	0	0	0	0	0	0	0	0	0	0	173,298
19	658.1-.8	Insurance - Workman's Comp	120,764	0	0	0	0	0	0	0	0	0	0	120,764
20	659.1-.8	Insurance - Other	17,205	0	0	0	0	0	0	0	0	0	0	17,205
21	660.1-.8	Advertising Expense	18,771	0	0	0	0	0	0	0	0	0	0	18,771
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	332,882	0	0	0	0	0	0	0	0	0	0	332,882
23	667.1-.8	Reg. Comm. Exp. - Other	41,736	0	0	0	0	0	0	0	0	0	0	41,736
24	670.1-.8	Bad Debt Expense	150,565	0	0	0	0	0	0	0	0	0	0	150,565
25	675.1-.8	Miscellaneous Expenses	1,498,264	0	0	0	0	0	0	0	0	0	0	1,498,264
26	TOTAL WATER O & M EXPENSES		18,333,118	24,387	0	0	0	0	0	0	0	0	24,387	18,357,505

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

Note: May not cross foot due to rounding.

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

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

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

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

Line No.	(1) Account No. and Name	(2) Per Books O & M	(3) Marco Shores Purchased Water	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12) Net Adjustments	(13) Total Adjusted O & M
				UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES									
1	601.1-.6 Salaries & Wages - Employees	2,734,541	0	0	0	0	0	0	0	0	0	0	2,734,541
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6 Employee Pensions & Benefits	679,088	0	0	0	0	0	0	0	0	0	0	679,088
4	610.1-.6 Purchased Water	1,931,740	24,387	0	0	0	0	0	0	0	0	24,387	1,956,127
5	615.1-.6 Purchased Power	2,268,369	0	0	0	0	0	0	0	0	0	0	2,268,369
6	616.1-.6 Fuel for Power Production	28,201	0	0	0	0	0	0	0	0	0	0	28,201
7	618.1-.6 Chemicals	745,623	0	0	0	0	0	0	0	0	0	0	745,623
8	620.1-.6 Materials & Supplies	935,833	0	0	0	0	0	0	0	0	0	0	935,833
9	631.1-.6 Contractual Services - Eng.	2,920	0	0	0	0	0	0	0	0	0	0	2,920
10	632.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6 Contractual Services - Other	397,030	0	0	0	0	0	0	0	0	0	0	397,030
14	641.1-.6 Rental of Real Building/Real Property	5,570	0	0	0	0	0	0	0	0	0	0	5,570
15	642.1-.6 Rental of Equipment	13,131	0	0	0	0	0	0	0	0	0	0	13,131
16	650.1-.6 Transportation Expense	261,704	0	0	0	0	0	0	0	0	0	0	261,704
17	656.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6 Insurance - Workman's Comp	48,922	0	0	0	0	0	0	0	0	0	0	48,922
20	659.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6 Miscellaneous Expenses	267,441	0	0	0	0	0	0	0	0	0	0	267,441
26	TOTAL WATER DIRECT O & M EXPENSES	10,320,113	24,387	0	0	0	0	0	0	0	0	24,387	10,344,500

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

Note: May not cross foot due to rounding.

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

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

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

FPSC
Schedule: B-5(W)
Page 8 0f 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
					UTILITY ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXPENSES									
Line No.		Account No. and Name	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.7	Salaries & Wages - Employees	1,107,816	0	0	0	0	0	0	0	0	0	0	1,107,816
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7	Employee Pensions & Benefits	275,104	0	0	0	0	0	0	0	0	0	0	275,104
4	610.7	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7	Purchased Power	3,845	0	0	0	0	0	0	0	0	0	0	3,845
6	616.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7	Materials & Supplies	61,180	0	0	0	0	0	0	0	0	0	0	61,180
9	631.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7	Transportation Expense	43,281	0	0	0	0	0	0	0	0	0	0	43,281
17	656.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7	Insurance - Workman's Comp	19,819	0	0	0	0	0	0	0	0	0	0	19,819
20	659.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7	Bad Debt Expense	150,565	0	0	0	0	0	0	0	0	0	0	150,565
25	675.7	Miscellaneous Expenses	377,647	0	0	0	0	0	0	0	0	0	0	377,647
26		TOTAL WATER CUSTOMER ACCOUNT EXPENSES	2,039,257	0	0	0	0	0	0	0	0	0	0	2,039,257

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.78% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

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

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

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

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

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO ALLOCATED A&G EXPENSES							
Line No.		Account No. and Name	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.8	Salaries & Wages - Employees	2,907,936	0	0	0	0	0	0	0	0	0	0	2,907,936
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits	722,128	0	0	0	0	0	0	0	0	0	0	722,128
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	51,773	0	0	0	0	0	0	0	0	0	0	51,773
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	138,370	0	0	0	0	0	0	0	0	0	0	138,370
9	631.8	Contractual Services - Eng.	23,164	0	0	0	0	0	0	0	0	0	0	23,164
10	632.8	Contractual Services - Acct.	122,985	0	0	0	0	0	0	0	0	0	0	122,985
11	633.8	Contractual Services - Legal	74,107	0	0	0	0	0	0	0	0	0	0	74,107
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	191,122	0	0	0	0	0	0	0	0	0	0	191,122
14	641.8	Rental of Real Building/Real Property	109,959	0	0	0	0	0	0	0	0	0	0	109,959
15	642.8	Rental of Equipment	5,032	0	0	0	0	0	0	0	0	0	0	5,032
16	650.8	Transportation Expense	53,775	0	0	0	0	0	0	0	0	0	0	53,775
17	656.8	Insurance - Vehicle	84,306	0	0	0	0	0	0	0	0	0	0	84,306
18	657.8	Insurance - General Liability	173,298	0	0	0	0	0	0	0	0	0	0	173,298
19	658.8	Insurance - Workman's Comp	52,023	0	0	0	0	0	0	0	0	0	0	52,023
20	659.8	Insurance - Other	17,205	0	0	0	0	0	0	0	0	0	0	17,205
21	660.8	Advertising Expense	18,771	0	0	0	0	0	0	0	0	0	0	18,771
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	332,882	0	0	0	0	0	0	0	0	0	0	332,882
23	667.8	Reg. Comm. Exp. - Other	41,736	0	0	0	0	0	0	0	0	0	0	41,736
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	853,176	0	0	0	0	0	0	0	0	0	0	853,176
26	TOTAL WATER A & G EXPENSES		5,973,748	0	0	0	0	0	0	0	0	0	0	5,973,748

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

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - TOTAL O&M (.1 - .8) - 1995
WATER

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

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

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

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No.	Account Name	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount	Difference %
1	601.1-.8	Salaries & Wages - Employees	6,445,526	6,750,293	304,767	4.73%
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.8	Employee Pensions & Benefits	1,544,992	1,676,320	131,328	8.50%
4	610.1-.8	Purchased Water	1,708,392	1,956,127	247,735	14.50%
5	615.1-.8	Purchased Power	2,075,649	2,323,988	248,339	11.96%
6	616.1-.8	Fuel for Power Production	20,249	28,201	7,952	39.27%
7	618.1-.8	Chemicals	603,804	745,623	141,819	23.49%
8	620.1-.8	Materials & Supplies	1,311,500	1,135,383	(176,117)	(13.43%)
9	631.1-.8	Contractual Services - Eng.	0	26,084	26,084	100.00%
10	632.1-.8	Contractual Services - Acct.	118,256	122,985	4,729	4.00%
11	633.1-.8	Contractual Services - Legal	93,750	74,107	(19,644)	(20.95%)
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.8	Contractual Services - Other	822,008	588,152	(233,855)	(28.45%)
14	641.1-.8	Rental of Real Building/Real Property	106,626	115,529	8,903	8.35%
15	642.1-.8	Rental of Equipment	21,017	18,163	(2,854)	(13.58%)
16	650.1-.8	Transportation Expense	334,329	358,760	24,432	7.31%
17	656.1-.8	Insurance - Vehicle	77,626	84,306	6,680	8.61%
18	657.1-.8	Insurance - General Liability	177,605	173,298	(4,308)	(2.43%)
19	658.1-.8	Insurance - Workman's Comp	114,723	120,764	6,040	5.27%
20	659.1-.8	Insurance - Other	16,119	17,205	1,086	6.74%
21	660.1-.8	Advertising Expense	19,141	18,771	(370)	(1.94%)
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	338,193	332,882	(5,311)	(1.57%)
23	667.1-.8	Reg. Comm. Exp. - Other	62,934	41,736	(21,198)	(33.68%)
24	670.1-.8	Bad Debt Expense	86,441	150,565	64,124	74.18%
25	675.1-.8	Miscellaneous Expenses	1,147,959	1,498,264	350,305	30.52%
26		**TOTAL WATER O & M EXPENSES**	17,246,839	18,357,505	1,110,665	6.44%
27		**TOTAL (LESS ACCTS 666 & 667)**	16,845,712	17,982,887	1,137,174	6.75%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1995 WATER

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

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

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

Line No.	Account No. and Name		(1)	(2) Historic Year Ended 12/31/94	(3) Interim Test Year Ended 12/31/95	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	NOTES
1	601.1-.6	Salaries & Wages - Employees		2,573,315	2,734,541	161,226	6.27%	
2	603.1-.6	Salaries & Wages - Officers, Etc.		0	0	0	0.00%	
3	604.1-.6	Employee Pensions & Benefits		616,823	679,088	62,265	10.09%	
4	610.1-.6	Purchased Water		1,708,392	1,956,127	247,735	14.50%	
5	615.1-.6	Purchased Power		2,026,080	2,268,369	242,289	11.96%	
6	616.1-.6	Fuel for Power Production		20,249	28,201	7,952	39.27%	
7	618.1-.6	Chemicals		603,804	745,623	141,819	23.49%	
8	620.1-.6	Materials & Supplies		1,101,019	935,833	(165,186)	(15.00%)	
9	631.1-.6	Contractual Services - Eng.		0	2,920	2,920	100.00%	
10	632.1-.6	Contractual Services - Acct.		0	0	0	0.00%	
11	633.1-.6	Contractual Services - Legal		0	0	0	0.00%	
12	634.1-.6	Contractual Services - Mgmt Fees		0	0	0	0.00%	
13	635.1-.6	Contractual Services - Other		495,463	397,030	(98,433)	(19.87%)	
14	641.1-.6	Rental of Real Building/Real Property		4,521	5,570	1,049	23.20%	
15	642.1-.6	Rental of Equipment		14,506	13,131	(1,375)	(9.48%)	
16	650.1-.6	Transportation Expense		272,171	261,704	(10,467)	(3.85%)	
17	656.1-.6	Insurance - Vehicle		0	0	0	0.00%	
18	657.1-.6	Insurance - General Liability		0	0	0	0.00%	
19	658.1-.6	Insurance - Workman's Comp		45,798	48,922	3,124	6.82%	
20	659.1-.6	Insurance - Other		0	0	0	0.00%	
21	660.1-.6	Advertising Expense		0	0	0	0.00%	
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.		0	0	0	0.00%	
23	667.1-.6	Reg. Comm. Exp. - Other		0	0	0	0.00%	
24	670.1-.6	Bad Debt Expense		0	0	0	0.00%	
25	675.1-.6	Miscellaneous Expenses		160,486	267,441	106,955	66.64%	
26	**TOTAL WATER O & M EXPENSES**			9,642,627	10,344,500	701,873	7.28%	
27	**TOTAL (LESS ACCTS 666 & 667)**			9,642,627	10,344,500	701,873	7.28%	

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - CUSTOMER ACCOUNT EXPENSES (.7) - 1995
WATER

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

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

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

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No.	Account Name	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount	Difference %
1	601.7	Salaries & Wages - Employees	1,138,341	1,107,816	(30,525)	(2.68%)
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.7	Employee Pensions & Benefits	272,860	275,104	2,244	0.82%
4	610.7	Purchased Water	0	0	0	0.00%
5	615.7	Purchased Power	4,338	3,845	(492)	(11.34%)
6	616.7	Fuel for Power Production	0	0	0	0.00%
7	618.7	Chemicals	0	0	0	0.00%
8	620.7	Materials & Supplies	68,066	61,160	(6,906)	(10.14%)
9	631.7	Contractual Services - Eng.	0	0	0	0.00%
10	632.7	Contractual Services - Acct.	0	0	0	0.00%
11	633.7	Contractual Services - Legal	0	0	0	0.00%
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.7	Contractual Services - Other	0	0	0	0.00%
14	641.7	Rental of Real Building/Real Property	9,898	0	(9,898)	(100.00%)
15	642.7	Rental of Equipment	237	0	(237)	(100.00%)
16	650.7	Transportation Expense	27,762	43,281	15,520	55.90%
17	656.7	Insurance - Vehicle	0	0	0	0.00%
18	657.7	Insurance - General Liability	0	0	0	0.00%
19	658.7	Insurance - Workman's Comp	20,262	19,819	(444)	(2.19%)
20	659.7	Insurance - Other	0	0	0	0.00%
21	660.7	Advertising Expense	0	0	0	0.00%
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0.00%
24	670.7	Bad Debt Expense	86,441	150,565	64,124	74.18%
25	675.7	Miscellaneous Expenses	81,172	377,647	296,475	365.24%
26		**TOTAL WATER O & M EXPENSES**	1,709,396	2,039,257	329,861	19.30%
27		**TOTAL (LESS ACCTS 666 & 667)**	1,709,396	2,039,257	329,861	19.30%

NOTE: See Volume II for variance explanations.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - A&G EXPENSES (.8) - 1995
WATER

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

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

FPSC

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

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount	%
1	601.8	Salaries & Wages - Employees	2,733,870	2,907,936	174,065	6.37%
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.8	Employee Pensions & Benefits	655,309	722,128	66,819	10.20%
4	610.8	Purchased Water	0	0	0	0.00%
5	615.8	Purchased Power	45,231	51,773	6,542	14.46%
6	616.8	Fuel for Power Production	0	0	0	0.00%
7	618.8	Chemicals	0	0	0	0.00%
8	620.8	Materials & Supplies	142,395	138,370	(4,025)	(2.83%)
9	631.8	Contractual Services - Eng.	0	23,164	23,164	100.00%
10	632.8	Contractual Services - Acct.	118,256	122,985	4,729	4.00%
11	633.8	Contractual Services - Legal	93,750	74,107	(19,644)	(20.95%)
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.8	Contractual Services - Other	326,545	191,122	(135,422)	(41.47%)
14	641.8	Rental of Real Building/Real Property	92,207	109,959	17,752	19.25%
15	642.8	Rental of Equipment	6,274	5,032	(1,242)	(19.80%)
16	650.8	Transportation Expense	34,396	53,775	19,379	56.34%
17	656.8	Insurance - Vehicle	77,626	84,306	6,680	8.61%
18	657.8	Insurance - General Liability	177,605	173,298	(4,306)	(2.43%)
19	658.8	Insurance - Workman's Comp	48,663	52,023	3,360	6.90%
20	659.8	Insurance - Other	16,119	17,205	1,086	6.74%
21	660.8	Advertising Expense	19,141	18,771	(370)	(1.93%)
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	338,193	332,882	(5,311)	(1.57%)
23	667.8	Reg. Comm. Exp. - Other	62,934	41,736	(21,198)	(33.68%)
24	670.8	Bad Debt Expense	0	0	0	0.00%
25	675.8	Miscellaneous Expenses	906,301	853,176	(53,125)	(5.86%)
26	**TOTAL WATER O & M EXPENSES**		5,894,816	5,973,748	78,931	1.34%
27	**TOTAL (LESS ACCTS 666 & 667)**		5,493,689	5,599,130	105,440	1.92%

NOTE: See Volume II for variance explanations.

CONTRACTUAL SERVICES - 1995

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

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

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

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

ANALYSIS OF RATE CASE EXPENSE - 1995

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

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

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	See Volume II, Allocation of 1995 Rate Case Expense for detail.				
2					
3					
4					
5					
6					
7					

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

Line No.	Amortization of Rate Case Expense:		(A) Total	Water
15				
16				
17				
18	Prior Unamortized Rate Case Expense			
19	Marco Island	Docket No. 920655-WS	$134,310	
20	GIGA	Docket No. 920199-WS	840,374	
21	Lehigh	Docket No. 911188-WS	99,988	
22			1,074,672	
23	Current Rate Case Expense			
24				
25	Total Projected Rate Case Expense			
26				
27	Annual Amortization		$373,256	$332,882

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

Note: May not cross foot due to rounding.

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

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

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

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

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

Note: May not cross foot due to rounding.

ALLOCATION OF EXPENSES - 1995

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

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

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

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

10	Allocated Items	Allocation Basis	Recap Schedules
11			
12	(A) Deferred Taxes	Avg Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-1 (W)
13			
14	(B) General Plant	Average No. of Customers (Total Company)	A-5 (W)
15			
16	(C) General Plant Blanket Additions	Average No. of Customers (Total Company)	A-5 (W)
17			
18	(D) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W)
19			
20	(E) Unfunded OPEBs	Average No. of Customers (Total Company)	A-17 (W)
21			
22			
23			
24			
25			
26	B-SCHEDULES (INCOME STATEMENT):		
27			
28			
29			

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

Note: May not cross foot due to rounding.

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

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

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

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

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
				DEPRECIATION RATE		1995 DEPRECIATION EXPENSE			1995 USED & USEFUL DEPRECIATION EXPENSE		
Line No.	Account No. and Name		1995 Avg. Adj. PIS	Life	Rate (%)	Per Books	Utility Adjustment	Adjusted Depreciation Expense	Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful Depreciation Exp.
1	**INTANGIBLE PLANT**										
2	301.1	Organization	109,589	40	2.50%	2,740	0	2,740	0.00%	0	2,740
3	302.1	Franchise	298,560	40	2.50%	7,464	0	7,454	0.00%	0	7,454
4	339.1	Other Plant & Misc.	118,796	27	3.70%	4,365	0	4,365	0.00%	0	4,365
5	**SOURCE OF SUPPLY & PUMPING**										
6	303.2	Land & Land Rights	7,771,132	NA	NA	0	0	0	0.00%	0	0
7	304.2	Structures & Improvements	2,991,257	33	3.03%	90,701	0	90,701	9.41%	8,537	82,164
8	305.2	Collect. & Impound.	486,860	49	2.04%	9,500	0	9,500	9.05%	860	8,640
9	306.2	Lake, River & Other	0	NA	NA	0	0	0	0.00%	0	0
10	307.2	Wells & Springs	4,763,224	30	3.33%	157,965	0	157,965	10.67%	16,855	141,130
11	308.2	Infiltration Galleries	264,911	40	2.50%	6,623	0	6,623	7.66%	507	6,116
12	309.2	Supply Mains	8,598,568	35	2.86%	243,304	0	243,304	7.88%	19,164	224,140
13	310.2	Power Generation Equpl.	2,781,564	20	5.00%	137,599	0	137,599	1.26%	1,729	135,870
14	311.2	Pumping Equipment	11,352,734	20	5.00%	567,993	0	567,993	7.77%	44,131	523,862
15	339.2	Other Plant & Misc.	115,027	25	4.00%	4,601	0	4,601	0.00%	0	4,601
16	**WATER TREATMENT PLANT**										
17	303.3	Land & Land Rights	319,513	NA	NA	0	0	0	0.00%	0	0
18	304.3	Structures & Improvements	6,033,045	33	3.03%	182,735	0	182,735	0.31%	560	182,175
19	320.3	Water Treatment Equip.	20,852,723	22	4.55%	938,031	0	938,031	3.72%	34,898	903,135
20	321.3	Permeators	1,537,376	5	20.00%	307,475	0	307,475	0.00%	0	307,475
21	339.3	Other Plant & Misc.	57,960	25	4.00%	2,318	0	2,318	0.00%	0	2,318
22	**TRANSMISSION & DISTRIBUTION**										
23	303.4	Land & Land Rights	59,392	NA	NA	0	0	0	0.00%	0	0
24	304.4	Structures & Improvements	214,777	33	3.03%	6,501	0	6,501	0.00%	0	6,501
25	330.4	Distr. Reservoirs	8,805,578	37	2.70%	240,314	0	240,314	2.21%	5,318	234,996
26	331.4	Transmission & Distribution	64,985,291	43	2.33%	1,511,738	0	1,511,738	36.07%	545,320	966,418
27	333.4	Services	13,091,379	40	2.50%	326,855	0	326,855	0.00%	0	326,855
28	334.4	Meters & Meter Installation	8,922,710	20	5.00%	443,220	0	443,220	0.00%	0	443,220
29	335.4	Hydrants	2,551,532	45	2.22%	56,664	0	56,664	0.00%	0	56,664
30	339.4	Other Plant & Misc.	185,432	25	4.00%	7,414	0	7,414	0.00%	0	7,414
31	**GENERAL PLANT**										
32	303.5	Land & Land Rights	325,288	NA	NA	0	0	0	0.00%	0	0
33	304.5	Structures & Improvements	3,073,713	40	2.50%	76,840	0	76,840	0.00%	0	76,840
34	340.5	Office Furniture & Equipment	1,896,172	15	6.67%	126,479	0	126,479	0.00%	0	126,479
35	340.51	Computer Equipment	4,593,763	6	16.67%	765,778	0	765,778	0.00%	0	765,778
36	341.5	Transportation Equipment	2,744,004	6	16.67%	457,428	0	457,428	0.00%	0	457,428
37	342.5	Stores Equipment	29,164	18	5.56%	1,623	0	1,623	0.00%	0	1,623
38	343.5	Tools, Shop & Garage	1,040,900	16	6.25%	65,057	0	65,057	0.00%	0	65,057
39	344.5	Laboratory Equipment	629,382	15	6.67%	41,982	0	41,982	0.00%	0	41,982
40	345.5	Power Operated Equipment	998,745	12	8.33%	83,196	0	83,196	0.00%	0	83,196
41	346.5	Communication Equipment	517,783	10	10.00%	51,785	0	51,785	0.00%	0	51,785
42	347.5	Miscellaneous Equipment	242,442	15	6.67%	16,169	0	16,169	0.00%	0	16,169
43	348.5	Other Tangible Plant	192,492	10	10.00%	19,255	0	19,255	0.00%	0	19,255
44		**INTANGIBLE PLANT**	526,925		2.76%	14,559	0	14,559	0.00%	0	14,559
45		**SUPPLY & PUMPING**	39,105,287		3.12%	1,218,306	0	1,218,306	7.53%	91,783	1,126,523
46		**WATER TREATMENT PLANT**	28,600,617		5.00%	1,430,559	0	1,430,559	2.48%	35,456	1,395,109
47		**TRANSMISSION & DISTRIBUTION**	98,716,091		2.63%	2,592,706	0	2,592,706	21.24%	550,638	2,042,068
48		**GENERAL PLANT**	16,263,826		10.47%	1,705,592	0	1,705,592	0.00%	0	1,705,592
49		**TOTAL DEPRECIATION EXPENSE**	183,232,748		3.80%	6,961,722	0	6,961,722	9.74%	677,877	6,283,845
50		**LESS: AMORTIZATION OF CIAC**				(1,541,714)	0	(1,541,714)	2.97%	(45,802)	(1,495,912)
51		**ET DEPRECIATION EXPENSE - WATER**				5,420,008	0	5,420,008		632,075	4,787,933

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

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

7/24/95 4:54 PM B13W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1995
CIAC AMORTIZATION EXPENSE

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

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

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

Line No.	(1) WATER CIAC Classifications	(2) 1995 Avg. Adj. CIAC Balance	(3) CIAC Amort. Composite Rate	(4) 1995 CIAC AMORTIZATION EXPENSE Per Books	(5) Utility Adjustment	(6) Utility Adjusted CIAC Amort.	(7) 1995 USED & USEFUL CIAC AMORTIZATION EXPENSE Composite Non-used and Useful Percentage	(8) Non-used and Useful Amount	(9) Used and Useful CIAC Amort.
1	Plant Capacity Fees	10,848,031	4.01%	435,403	0	435,403	0.41%	1,806	433,597
2	Line/Main Extension Fees	11,226,273	2.34%	262,233	0	262,233	1.54%	4,030	258,203
3	Meter Installation Fees	7,307,403	4.99%	364,499	0	364,499	0.00%	0	364,499
4	Contributed Lines (7) from B-13 (W) (page 1 of 3)	10,146,411	2.33%	236,251	0	236,251	12.78%	30,188	206,063
5	Contributed Property Other Than Lines	2,395,451	3.34%	79,989	0	79,989	12.22%	9,778	70,211
6	Service Installation Fees	6,554,135	2.49%	163,339	0	163,339	0.00%	0	163,339
7	TOTAL WATER CIAC AMORT. EXP.	48,477,704		1,541,714	0	1,541,714		45,802	1,495,912

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

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

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1995
COMPOSITE CIAC AMORTIZATION RATES

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

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

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

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1995 COMPOSITE CIAC AMORTIZATION RATE Average Adjusted UPIS	(3) Average Adjusted Dep. Exp.	(4) Composite CIAC Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	2,991,267	90,701	3.03%
3	305.2 Collecting & Impounding reservoirs	466,860	9,500	2.03%
4	306.2 Lake, River & Other Intakes	0	0	0.00%
5	307.2 Wells & Springs	4,763,224	157,985	3.32%
6	308.2 Infiltration Galleries & Tunnels	264,911	6,623	2.50%
7	309.2 Supply Mains	8,598,568	243,304	2.83%
8	310.2 Power Generation Equipment	2,781,564	137,599	4.95%
9	311.2 Pumping Equipment	11,352,734	567,993	5.00%
10	339.2 Other Plant & Miscellaneous	115,027	4,601	4.00%
11	304.3 Structures & Improvements	6,033,045	182,735	3.03%
12	320.3 Water Treatment Equipment	20,652,723	938,031	4.54%
13	321.3 Permeators	1,537,376	307,475	20.00%
14	339.3 Other Plant & Miscellaneous	57,960	2,318	4.00%
15	330.4 Distribution Reservoirs	8,805,578	240,314	2.73%
16	**COMPOSITE RATE**	68,420,837	2,889,179	4.22%
17	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
18	304.4 Structures & Improvements	214,777	6,501	3.03%
19	331.4 Transmission & Distribution	64,885,291	1,511,738	2.33%
20	335.4 Hydrants	2,551,532	56,664	2.22%
21	339.4 Other Plant & Miscellaneous	185,432	7,414	4.00%
22	**COMPOSITE RATE**	67,837,032	1,582,317	2.33%
23	**METER INSTALLATION FEES:**			
24	334.4 Meters & Meter Installation	8,922,710	443,220	4.97%
25	**COMPOSITE RATE**	8,922,710	443,220	4.97%
26	**SERVICE INSTALLATION FEES:**			
27	333.4 Services	13,091,379	326,855	2.50%
28	**COMPOSITE RATE**	13,091,379	326,855	2.50%
29	**OTHERS: (Weighted Average of Above Rates):**			
30	Plant Capacity Fees (Line 16)	68,420,837	2,889,179	4.22%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	67,837,032	1,582,317	2.33%
32	Meter Installation Fees (Line 25)	8,922,710	443,220	4.97%
33	Service Installation Fees (Line 28)	13,091,379	326,855	2.50%
34	**COMPOSITE RATE**	158,271,958	5,241,571	3.31%

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

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

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

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)
		1995 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	1,404,598	0	1,404,598	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	540,023	0	540,023	B-5(W)	
3	(Adjustments)	0	0	0		
4		0	0	0		
5		0	0	0		
6	**TOTAL PAYROLL TAXES**	540,023	0	540,023		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	1,944,496	2,721	1,947,217		
8	Non-used & Useful Property Tax Add-back (1)	0	285,716	285,716		
9	Adjusted Real Estate & Personal Property Tax	1,944,496	288,437	2,232,933		
10	Non-used & Useful Percent (2)			20.40%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(455,523)	(455,523)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	1,944,496	(167,086)	1,777,410		
13	**OTHER:**	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	**TOTAL OTHER**	0	0	0		
18	**TOTAL TAXES OTHER (PRESENT INCOME)**	3,889,117	(167,086)	3,722,031		B-1(W)1/3,2/3

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

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

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

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

	(1)	(2)	(3)	(4)	(5)
		1995 INCOME TAXES			
Line No.	ITEM	Per Books	Utility Test Year Adjustments	Adjusted Test Year	Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	31,213,287	0	31,213,287	B-4(W)
3	Less:				
4	O & M Expenses	18,333,118	24,387	18,357,505	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	4,787,933	0	4,787,933	B-13(W)
6	Amortization	(688)	0	(688)	B-18(W), A-21(S)
7	Taxes Other Than Income	3,889,117	(167,086)	3,722,031	B-15(W)
8	Pre-Tax Operating Expenses	27,009,480	(142,699)	26,866,781	
9	**PRE-TAX OPERATING INCOME**	4,203,806	142,699	4,346,505	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	4,203,806	142,699	4,346,505	
12	Less:				
13	Interest Expense:				
14	Rate Base	87,924,519	238,004	88,162,523	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	4,440,188	12,019	4,452,207	C-3
17	Net Taxable Income (L11 - L16)	(236,382)	130,680	(105,702)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	(91,184)	50,410	(40,774)	
20	Less:				
21	Parent Debt Adjustment	274,586	0	274,586	C-1(W)
22	Investment Tax Credit	43,766	0	43,766	C-7(W)
23	**TOTAL INCOME TAXES**	(409,536)	50,410	(359,126)	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1995

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)
		ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Average Adjusted Acquisition Adjustment Balance	(64,578)				
2	Last Authorized Amortization Rate	0.98%				
3	Total Amortization Expense	(635)	0	(635)		A-20 (W)
4	Non-Used & Useful Amort. Exp.	(53)	0	(53)	From Below	
5	**NET AMORTIZATION EXPENSE**	(688)	0	(688)		B-1 (W)

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

		1995 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Adjusted Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
6	Total Amortization Expense	(635)	0	(635)	From Above	
7	Composite Non-Used & Useful Depreciation Rate (%) (1)	(8.30%)	0.00%	(8.30%)	B-13 (W)	
8	**NON-USED & USEFUL AMORT. EXP.**	(53)	0	(53)		To Above

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

SCHEDULE OF WATER NET OPERATING INCOME - 1995
PRESENT AND REQUESTED

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1995 PRESENT OPERATING INCOME			**1995 REQUESTED OPERATING INCOME**			
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase	Requested Income	Requested Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	12,349,074	0	12,349,074	2,714,332	15,063,406	21.98%	B-4(W), B-3(W)
3	Other Revenue	312,120	0	312,120	0	312,120		B-4(W)
4	**TOTAL OPERATING REVENUES**	12,661,194	0	12,661,194	2,714,332	15,375,526		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	9,194,170	24,387	9,218,557	0	9,218,557		B-5(W)
7	Depreciation net of CIAC Amort	2,102,451	0	2,102,451	0	2,102,451		B-13(W)
8	Amortization	(688)	0	(688)	0	(688)		B-18(W),A-21(W)
9	Taxes Other Than Income	1,725,374	(119,058)	1,606,316	122,148 (A)	1,728,464		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(1,008,377)	42,546	(965,831)	999,935 (B)	34,104		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	12,012,931	(52,125)	11,960,805	1,122,083	13,082,888		
12	**NET OPERATING INCOME**	648,263	52,125	700,388	1,592,249	2,292,637		
13	**RATE BASE**	36,061,291	(309,337)	35,751,954		35,751,954		A-1(W)
14	**RATE OF RETURN**	1.80%		1.96%		6.41%		D-1(W)

Notes:

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995
PRESENT AND REQUIRED

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

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

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

Line No.	(1) Description	(2) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUIRED OPERATING INCOME Required Revenue Increase		(6) Required Income	(7) Required Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**								
2	Water Sales	12,349,074	0	12,349,074	4,803,199		17,152,273	38.90%	B-4(W),B-3(W)
3	Other Revenue	312,120	0	312,120	0		312,120		B-4(W)
4	**TOTAL OPERATING REVENUES**	12,661,194	0	12,661,194	4,803,199		17,464,393		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	9,194,170	24,387	9,218,557	0		9,218,557		B-5(W)
7	Depreciation net of CIAC Amort	2,102,451	0	2,102,451	0		2,102,451		B-13(W)
8	Amortization	(688)	0	(688)	0		(688)		B-18(W), A-21(W)
9	Taxes Other Than Income	1,725,374	(119,058)	1,606,316	216,145	(A)	1,822,461		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(1,008,377)	42,546	(965,831)	1,769,453	(B)	803,622		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	12,012,931	(52,125)	11,960,805	1,985,598		13,946,403		
12	**NET OPERATING INCOME**	648,263	52,125	700,388	2,817,601		3,517,989		
13	**RATE BASE**	36,061,291	(309,337)	35,751,954			35,751,954		A-1(W)
14	**RATE OF RETURN**	1.80%		1.96%			9.84%		D-1(W)

Notes:

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

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995
REQUIRED AND REQUESTED

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

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

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

Line No.	(1) Description	(2) Required	(3) Requested	(4) Supporting Schedules	(5) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	2.97%	D-1(W)	
3	Rate of Return (%)	9.84%	6.41%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	35,751,954	35,751,954	A-1(W)	
6	Required / Requested Income (L3 x L5)	3,517,992	2,292,639		
7	Adjusted Income Under Present Rates	700,388	700,388	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	2,817,604	1,592,251		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	4,587,064	2,592,187		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	4,803,208	2,714,332		B-1(W)1/3,2//3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	4,587,064	2,592,187		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	1,769,460	999,936		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	216,144	122,145		B-1(W)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	2,817,604	1,592,251		B-1(W)1/3,2//3

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

1995 INTERIM REQUIRED RATE OF RETURN CALCULATION

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

Note: May not cross foot due to rounding.

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SCHEDULE OF WATER NET OPERATING INCOME - 1995
PRESENT AND REQUESTED

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1995 PRESENT OPERATING INCOME			1995 REQUESTED OPERATING INCOME			
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase	Requested Income	Requested Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	11,738,752	0	11,738,752	2,583,732	14,322,484	22.01%	B-4(W), B-3(W)
3	Other Revenue	102,165	0	102,165	0	102,165		B-4(W)
4	**TOTAL OPERATING REVENUES**	11,840,917	0	11,840,917	2,583,732	14,424,649		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	5,600,217	0	5,600,217	0	5,600,217		B-5(W)
7	Depreciation net of CIAC Amort	1,949,533	0	1,949,533	0	1,949,533		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	1,526,271	(40,593)	1,485,678	116,268 (A)	1,601,946		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	139,789	2,161	141,950	951,824 (B)	1,093,774		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	9,215,810	(38,432)	9,177,378	1,068,092	10,245,470		
12	**NET OPERATING INCOME**	2,625,107	38,432	2,663,539	1,515,640	4,179,179		
13	**RATE BASE**	42,026,230	692,904	42,719,134		42,719,134		A-1(W)
14	**RATE OF RETURN**	6.25%		6.24%		9.78%		D-1(W)

Notes:

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

SCHEDULE OF WATER NET OPERATING INCOME - 1995
PRESENT AND REQUIRED

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

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

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

Line No.	(1) Description	(2) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUIRED OPERATING INCOME Required Revenue Increase		(6) Required Income	(7) Required Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**								
2	Water Sales	11,738,752	0	11,738,752	2,625,301		14,364,053	22.36%	B-4(W),B-3(W)
3	Other Revenue	102,165	0	102,165	0		102,165		B-4(W)
4	**TOTAL OPERATING REVENUES**	11,840,917	0	11,840,917	2,625,301		14,466,218		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	5,600,217	0	5,600,217	0		5,600,217		B-5(W)
7	Depreciation net of CIAC Amort	1,949,533	0	1,949,533	0		1,949,533		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	1,526,271	(40,593)	1,485,678	118,140	(A)	1,603,818		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	139,789	2,161	141,950	967,137	(B)	1,109,087		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	9,215,810	(38,432)	9,177,378	1,085,277		10,262,655		
12	**NET OPERATING INCOME**	2,625,107	38,432	2,663,539	1,540,024		4,203,563		
13	**RATE BASE**	42,026,230	692,904	42,719,134			42,719,134		A-1(W)
14	**RATE OF RETURN**	6.25%		6.24%			9.84%		D-1(W)

Notes:

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995
REQUIRED AND REQUESTED

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

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

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

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	11.05%	D-1(W)	
3	Rate of Return (%)	9.84%	9.78%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	42,719,134	42,719,134	A-1(W)	
6	Required / Requested Income (L3 x L5)	4,203,563	4,179,179		
7	Adjusted Income Under Present Rates	2,663,539	2,663,539	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	1,540,024	1,515,640		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	2,507,162	2,467,464		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	2,625,301	2,583,732		B-1(W)1/3,2//3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	2,507,162	2,467,464		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	967,138	951,824		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	118,139	116,268		B-1(W)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	1,540,024	1,515,640		B-1(W)1/3,2//3

Notes:

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

1995 INTERIM REQUIRED RATE OF RETURN CALCULATION

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

Note: May not cross foot due to rounding.

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SCHEDULE OF WATER NET OPERATING INCOME - 1995
PRESENT AND REQUESTED

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

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

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

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1995 PRESENT OPERATING INCOME			1995 REQUESTED OPERATING INCOME			
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase	Requested Income	Requested Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	1,515,619	0	1,515,619	334,610	1,850,229	22.08%	B-4(W), B-3(W)
3	Other Revenue	16,715	0	16,715	0	16,715		B-4(W)
4	**TOTAL OPERATING REVENUES**	1,532,334	0	1,532,334	334,610	1,866,944		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	1,402,499	0	1,402,499	0	1,402,499		B-5(W)
7	Depreciation net of CIAC Amort	91,681	0	91,681	0	91,681		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	168,401	(20,390)	148,011	15,057 (A)	163,068		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(89,841)	8,578	(81,263)	123,267 (B)	42,004		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	1,572,739	(11,812)	1,560,927	138,324	1,699,251		
12	**NET OPERATING INCOME**	(40,405)	11,812	(28,593)	196,286	167,693		
13	**RATE BASE**	1,578,601	(36,550)	1,542,051		1,542,051		A-1(W)
14	**RATE OF RETURN**	(2.56%)		(1.85%)		10.87%		D-1(W)

Notes:

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995
PRESENT AND REQUIRED

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

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

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

Line No.	(1) Description	(2) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUIRED OPERATING INCOME Required Revenue Increase		(6) Required Income	(7) Required Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**								
2	Water Sales	1,515,619	0	1,515,619	307,413		1,823,032	20.28%	B-4(W),B-3(W)
3	Other Revenue	16,715	0	16,715	0		16,715		B-4(W)
4	**TOTAL OPERATING REVENUES**	1,532,334	0	1,532,334	307,413		1,839,747		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	1,402,499	0	1,402,499	0		1,402,499		B-5(W)
7	Depreciation net of CIAC Amort	91,681	0	91,681	0		91,681		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	168,401	(20,390)	148,011	13,834	(A)	161,845		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(89,841)	8,578	(81,263)	113,248	(B)	31,985		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	1,572,739	(11,812)	1,560,927	127,082		1,688,009		
12	**NET OPERATING INCOME**	(40,405)	11,812	(28,593)	180,331		151,738		
13	**RATE BASE**	1,578,601	(36,550)	1,542,051			1,542,051		A-1(W)
14	**RATE OF RETURN**	(2.56%)		(1.85%)			9.84%		D-1(W)

Notes:

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995
REQUIRED AND REQUESTED

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

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

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

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	13.68%	D-1(W)	
3	Rate of Return (%)	9.84%	10.87%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	1,542,051	1,542,051	A-1(W)	
6	Required / Requested Income (L3 x L5)	151,738	167,693		
7	Adjusted Income Under Present Rates	(28,593)	(28,593)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	180,331	196,286		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(348,145)	
10	Revenue adjustment Before RAF (L8 / L9)	293,579	319,553		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	307,413	334,610		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	293,579	319,553		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	113,248	123,267		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	13,834	15,057		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	180,331	196,286		B-1(W)1/3,2//3

Notes:

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

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

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

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

1995 INTERIM REQUIRED RATE OF RETURN CALCULATION

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

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Note: May not cross foot due to rounding.

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SCHEDULE OF WATER NET OPERATING INCOME - 1995
PRESENT AND REQUESTED

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

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

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

Line No.	(1) Description	(2) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUESTED OPERATING INCOME Requested Revenue Increase	(6) Requested Income	(7) Requested Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	68,732	0	68,732	15,199	83,931	22.11%	B-4(W), B-3(W)
3	Other Revenue	1,100	0	1,100	0	1,100		B-4(W)
4	**TOTAL OPERATING REVENUES**	69,832	0	69,832	15,199	85,031		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	53,090	0	53,090	0	53,090		B-5(W)
7	Depreciation net of CIAC Amort	4,192	0	4,192	0	4,192		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	4,622	(17)	4,605	684 (A)	5,289		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	2,148	7	2,155	5,599 (B)	7,754		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	64,052	(10)	64,041	6,283	70,324		
12	**NET OPERATING INCOME**	5,780	10	5,791	8,916	14,707		
13	**RATE BASE**	21,121	0	21,121		21,121		A-1(W)
14	**RATE OF RETURN**	27.37%		27.42%		69.63%		D-1(W)

Notes:

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

SCHEDULE OF WATER NET OPERATING INCOME - 1995
PRESENT AND REQUIRED

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

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

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

Line No.	(1) Description	(2) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUIRED OPERATING INCOME Required Revenue Increase		(6) Required Income	(7) Required Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**								
2	Water Sales	68,732	0	68,732	(6,330)		62,402	(9.21%)	B-4(W),B-3(W)
3	Other Revenue	1,100	0	1,100	0		1,100		B-4(W)
4	**TOTAL OPERATING REVENUES**	69,832	0	69,832	(6,330)		63,502		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	53,090	0	53,090	0		53,090		B-5(W)
7	Depreciation net of CIAC Amort	4,192	0	4,192	0		4,192		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	4,622	(17)	4,605	(285)	(A)	4,320		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	2,148	7	2,155	(2,332)	(B)	(177)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	64,052	(10)	64,041	(2,617)		61,424		
12	**NET OPERATING INCOME**	5,780	10	5,791	(3,713)		2,078		
13	**RATE BASE**	21,121	0	21,121			21,121		A-1(W)
14	**RATE OF RETURN**	27.37%		27.42%			9.84%		D-1(W)

Notes:

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995
REQUIRED AND REQUESTED

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

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

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

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	154.58%	D-1(W)	
3	Rate of Return (%)	9.84%	69.63%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	21,121	21,121	A-1(W)	
6	Required / Requested Income (L3 x L5)	2,078	14,707		
7	Adjusted Income Under Present Rates	5,791	5,791	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	(3,713)	8,916		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(8,724)	
10	Revenue adjustment Before RAF (L8 / L9)	(6,045)	14,515		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	(6,330)	15,199		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	(6,045)	14,515		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	(2,332)	5,599		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	(285)	684		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	(3,713)	8,916		B-1(W)1/3,2//3

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

1995 INTERIM REQUIRED RATE OF RETURN CALCULATION

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

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Note: May not cross foot due to rounding.

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SCHEDULE OF WATER NET OPERATING INCOME - 1995
PRESENT AND REQUESTED

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

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

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

Line No.	(1) Description	(2) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUESTED OPERATING INCOME Requested Revenue Increase	(6) Requested Income	(7) Requested Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	29,144	0	29,144	6,469	35,613	22.20%	B-4(W), B-3(W)
3	Other Revenue	510	0	510	0	510		B-4(W)
4	**TOTAL OPERATING REVENUES**	29,654	0	29,654	6,469	36,123		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	20,272	0	20,272	0	20,272		B-5(W)
7	Depreciation net of CIAC Amort	3,219	0	3,219	0	3,219		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	3,724	(130)	3,594	291 (A)	3,885		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(602)	50	(552)	2,383 (B)	1,831		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	26,613	(80)	26,533	2,674	29,207		
12	**NET OPERATING INCOME**	3,041	80	3,121	3,795	6,916		
13	**RATE BASE**	69,028	0	69,028		69,028		A-1(W)
14	**RATE OF RETURN**	4.41%		4.52%		10.02%		D-1(W)

Notes:

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995
PRESENT AND REQUIRED

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

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

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

Line No.	(1) Description	(2) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUIRED OPERATING INCOME Required Revenue Increase		(6) Required Income	(7) Required Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**								
2	Water Sales	29,144	0	29,144	6,258		35,402	21.47%	B-4(W),B-3(W)
3	Other Revenue	510	0	510	0		510		B-4(W)
4	**TOTAL OPERATING REVENUES**	29,654	0	29,654	6,258		35,912		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	20,272	0	20,272	0		20,272		B-5(W)
7	Depreciation net of CIAC Amort	3,219	0	3,219	0		3,219		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	3,724	(130)	3,594	282	(A)	3,876		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(602)	50	(552)	2,305	(B)	1,753		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	26,613	(80)	26,533	2,587		29,120		
12	**NET OPERATING INCOME**	3,041	80	3,121	3,671		6,792		
13	**RATE BASE**	69,028	0	69,028			69,028		A-1(W)
14	**RATE OF RETURN**	4.41%		4.52%			9.84%		D-1(W)

Notes:

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995
REQUIRED AND REQUESTED

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

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

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

Line No.	(1) Description	(2) Required	(3) Requested	(4) Supporting Schedules	(5) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	11.63%	D-1(W)	
3	Rate of Return (%)	9.84%	10.02%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	69,028	69,028	A-1(W)	
6	Required / Requested Income (L3 x L5)	6,792	6,916		
7	Adjusted Income Under Present Rates	3,121	3,121	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	3,671	3,795		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(3,057)	
10	Revenue adjustment Before RAF (L8 / L9)	5,976	6,178		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	6,258	6,469		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	5,976	6,178		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	2,305	2,383		B-1(W)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	282	291		B-1(W)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	3,671	3,795		B-1(W)1/3,2/3

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

1995 INTERIM REQUIRED RATE OF RETURN CALCULATION

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

Note: May not cross foot due to rounding.

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SCHEDULE OF WATER NET OPERATING INCOME - 1995
PRESENT AND REQUESTED

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

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

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

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1995 PRESENT OPERATING INCOME			1995 REQUESTED OPERATING INCOME			
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase	Requested Income	Requested Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	28,934	0	28,934	6,420	35,354	22.19%	B-4(W), B-3(W)
3	Other Revenue	1,100	0	1,100	0	1,100		B-4(W)
4	**TOTAL OPERATING REVENUES**	30,034	0	30,034	6,420	36,454		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	25,456	0	25,456	0	25,456		B-5(W)
7	Depreciation net of CIAC Amort	6,586	0	6,586	0	6,586		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	6,239	(1,128)	5,111	289 (A)	5,400		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(6,765)	435	(6,329)	2,365 (B)	(3,964)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	31,516	(693)	30,823	2,654	33,477		
12	**NET OPERATING INCOME**	(1,482)	693	(789)	3,766	2,977		
13	**RATE BASE**	157,462	0	157,462		157,462		A-1(W)
14	**RATE OF RETURN**	(0.94%)		(0.50%)		1.89%		D-1(W)

Notes:

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995
PRESENT AND REQUIRED

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

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

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

	(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)
		1995 PRESENT OPERATING INCOME			1995 REQUIRED OPERATING INCOME				
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Required Revenue Increase		Required Income	Required Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES:**								
2	Water Sales	28,934	0	28,934	27,758		56,692	95.94%	B-4(W),B-3(W)
3	Other Revenue	1,100	0	1,100	0		1,100		B-4(W)
4	**TOTAL OPERATING REVENUES**	30,034	0	30,034	27,758		57,792		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	25,456	0	25,456	0		25,456		B-5(W)
7	Depreciation net of CIAC Amort	6,586	0	6,586	0		6,586		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	6,239	(1,128)	5,111	1,249	(A)	6,360		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(6,765)	435	(6,329)	10,226	(B)	3,897		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	31,516	(693)	30,823	11,475		42,298		
12	**NET OPERATING INCOME**	(1,482)	693	(789)	16,283		15,494		
13	**RATE BASE**	157,462	0	157,462			157,462		A-1(W)
14	**RATE OF RETURN**	(0.94%)		(0.50%)			9.84%		D-1(W)

Notes:

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

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995
REQUIRED AND REQUESTED

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

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

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

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	-7.86%	D-1(W)	
3	Rate of Return (%)	9.84%	1.89%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	157,462	157,462	A-1(W)	
6	Required / Requested Income (L3 x L5)	15,494	2,977		
7	Adjusted Income Under Present Rates	(789)	(789)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	16,283	3,766		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(6,920)	
10	Revenue adjustment Before RAF (L8 / L9)	26,509	6,131		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	27,758	6,420		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	26,509	6,131		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	10,226	2,365		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	1,249	289		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	16,283	3,766		B-1(W)1/3,2//3

Notes:

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

1995 INTERIM REQUIRED RATE OF RETURN CALCULATION

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

Note: May not cross foot due to rounding.

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SCHEDULE OF WATER NET OPERATING INCOME - 1995
PRESENT AND REQUESTED

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

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

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

Line No.	(1) Description	(2) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUESTED OPERATING INCOME Requested Revenue Increase	(6) Requested Income	(7) Requested Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	13,954	0	13,954	3,068	17,022	21.99%	B-4(W), B-3(W)
3	Other Revenue	45	0	45	0	45		B-4(W)
4	**TOTAL OPERATING REVENUES**	13,999	0	13,999	3,068	17,067		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	13,954	0	13,954	0	13,954		B-5(W)
7	Depreciation net of CIAC Amort	12,775	0	12,775	0	12,775		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	1,005	(10)	995	138 (A)	1,133		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(10,843)	4	(10,839)	1,130 (B)	(9,709)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	16,891	(6)	16,885	1,268	18,153		
12	**NET OPERATING INCOME**	(2,892)	6	(2,886)	1,800	(1,086)		
13	**RATE BASE**	251,472	0	251,472		251,472		A-1(W)
14	**RATE OF RETURN**	(1.15%)		(1.15%)		(0.43%)		D-1(W)

Notes:

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

SCHEDULE OF WATER NET OPERATING INCOME - 1995
PRESENT AND REQUIRED

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

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

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

Line No.	(1) Description	(2) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUIRED OPERATING INCOME Required Revenue Increase		(6) Required Income	(7) Required Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**								
2	Water Sales	13,954	0	13,954	47,103		61,057	337.56%	B-4(W),B-3(W)
3	Other Revenue	45	0	45	0		45		B-4(W)
4	**TOTAL OPERATING REVENUES**	13,999	0	13,999	47,103		61,102		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	13,954	0	13,954	0		13,954		B-5(W)
7	Depreciation net of CIAC Amort	12,775	0	12,775	0		12,775		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	1,005	(10)	995	2,120	(A)	3,115		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(10,843)	4	(10,839)	17,352	(B)	6,513		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	16,891	(6)	16,885	19,472		36,357		
12	**NET OPERATING INCOME**	(2,892)	6	(2,886)	27,631		24,745		
13	**RATE BASE**	251,472	0	251,472			251,472		A-1(W)
14	**RATE OF RETURN**	(1.15%)		(1.15%)			9.84%		D-1(W)

Notes:

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

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995
REQUIRED AND REQUESTED

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

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

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

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	-13.43%	D-1(W)	
3	Rate of Return (%)	9.84%	-0.43%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	251,472	251,472	A-1(W)	
6	Required / Requested Income (L3 x L5)	24,745	(1,086)		
7	Adjusted Income Under Present Rates	(2,886)	(2,886)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	27,631	1,800		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(5,816)	
10	Revenue adjustment Before RAF (L8 / L9)	44,983	2,930		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	47,103	3,068		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	44,983	2,930		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	17,352	1,130		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	2,120	138		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	27,631	1,800		B-1(W)1/3,2//3

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

1995 INTERIM REQUIRED RATE OF RETURN CALCULATION

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

Note: May not cross foot due to rounding.

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SCHEDULE OF WATER NET OPERATING INCOME - 1995
PRESENT AND REQUESTED

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

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

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

Line No.	(1) Description	(2) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUESTED OPERATING INCOME Requested Revenue Increase	(6) Requested Income	(7) Requested Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	1,977,053	0	1,977,053	436,155	2,413,208	22.06%	B-4(W), B-3(W)
3	Other Revenue	54,335	0	54,335	0	54,335		B-4(W)
4	**TOTAL OPERATING REVENUES**	2,031,388	0	2,031,388	436,155	2,467,543		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	1,297,812	0	1,297,812	0	1,297,812		B-5(W)
7	Depreciation net of CIAC Amort	274,459	0	274,459	0	274,459		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	266,783	(20,271)	246,512	19,627 (A)	266,139		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(41,600)	(6,390)	(47,991)	160,676 (B)	112,685		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	1,797,454	(26,661)	1,770,793	180,303	1,951,096		
12	**NET OPERATING INCOME**	233,934	26,661	260,595	255,852	516,447		
13	**RATE BASE**	4,694,208	729,454	5,423,662		5,423,662		A-1(W)
14	**RATE OF RETURN**	4.98%		4.80%		9.52%		D-1(W)

Notes:

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995
PRESENT AND REQUIRED

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

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

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

Line No.	(1) Description	(2) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUIRED OPERATING INCOME Required Revenue Increase		(6) Required Income	(7) Required Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**								
2	Water Sales	1,977,053	0	1,977,053	465,546		2,442,599	23.55%	B-4(W),B-3(W)
3	Other Revenue	54,335	0	54,335	0		54,335		B-4(W)
4	**TOTAL OPERATING REVENUES**	2,031,388	0	2,031,388	465,546		2,496,934		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	1,297,812	0	1,297,812	0		1,297,812		B-5(W)
7	Depreciation net of CIAC Amort	274,459	0	274,459	0		274,459		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	266,783	(20,271)	246,512	20,950	(A)	267,462		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(41,600)	(6,390)	(47,991)	171,503	(B)	123,512		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	1,797,454	(26,661)	1,770,793	192,453		1,963,246		
12	**NET OPERATING INCOME**	233,934	26,661	260,595	273,093		533,688		
13	**RATE BASE**	4,694,208	729,454	5,423,662			5,423,662		A-1(W)
14	**RATE OF RETURN**	4.98%		4.80%			9.84%		D-1(W)

Notes:

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995
REQUIRED AND REQUESTED

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

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

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

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	10.44%	D-1(W)	
3	Rate of Return (%)	9.84%	9.52%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	5,423,662	5,423,662	A-1(W)	
6	Required / Requested Income (L3 x L5)	533,688	516,447		
7	Adjusted Income Under Present Rates	260,595	260,595	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	273,093	255,852		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(155,933)	
10	Revenue adjustment Before RAF (L8 / L9)	444,596	416,528		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	465,546	436,155		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	444,596	416,528		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	171,503	160,676		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	20,950	19,627		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	273,093	255,852		B-1(W)1/3,2//3

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

1995 INTERIM REQUIRED RATE OF RETURN CALCULATION

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

Note: May not cross foot due to rounding.

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SCHEDULE OF WATER NET OPERATING INCOME - 1995
PRESENT AND REQUESTED

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1995 PRESENT OPERATING INCOME			1995 REQUESTED OPERATING INCOME			
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase	Requested Income	Requested Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	7,983,331	0	7,983,331	1,754,785	9,738,116	21.98%	B-4(W), B-3(W)
3	Other Revenue	24,990	0	24,990	0	24,990		B-4(W)
4	**TOTAL OPERATING REVENUES**	8,008,321	0	8,008,321	1,754,785	9,763,106		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	2,667,795	0	2,667,795	0	2,667,795		B-5(W)
7	Depreciation net of CIAC Amort	1,501,374	0	1,501,374	0	1,501,374		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	1,026,744	(1,293)	1,025,451	78,965 (A)	1,104,416		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	356,717	499	357,215	646,447 (B)	1,003,662		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	5,552,630	(794)	5,551,836	725,412	6,277,248		
12	**NET OPERATING INCOME**	2,455,691	794	2,456,485	1,029,373	3,485,858		
13	**RATE BASE**	33,801,645	0	33,801,645		33,801,645		A-1(W)
14	**RATE OF RETURN**	7.27%		7.27%		10.31%		D-1(W)

Notes:

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

SCHEDULE OF WATER NET OPERATING INCOME - 1995
PRESENT AND REQUIRED

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

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

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

Line No.	(1) Description	(2) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUIRED OPERATING INCOME Required Revenue Increase		(6) Required Income	(7) Required Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**								
2	Water Sales	7,983,331	0	7,983,331	1,482,414		9,465,745	18.57%	B-4(W),B-3(W)
3	Other Revenue	24,990	0	24,990	0		24,990		B-4(W)
4	**TOTAL OPERATING REVENUES**	8,008,321	0	8,008,321	1,482,414		9,490,735		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	2,667,795	0	2,667,795	0		2,667,795		B-5(W)
7	Depreciation net of CIAC Amort	1,501,374	0	1,501,374	0		1,501,374		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	1,026,744	(1,293)	1,025,451	66,709	(A)	1,092,160		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	356,717	499	357,215	546,108	(B)	903,323		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	5,552,630	(794)	5,551,836	612,817		6,164,653		
12	**NET OPERATING INCOME**	2,455,691	794	2,456,485	869,597		3,326,082		
13	**RATE BASE**	33,801,645	0	33,801,645			33,801,645		A-1(W)
14	**RATE OF RETURN**	7.27%		7.27%			9.84%		D-1(W)

Notes:

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995
REQUIRED AND REQUESTED

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

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

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

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	12.33%	D-1(W)	
3	Rate of Return (%)	9.84%	10.31%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	33,801,645	33,801,645	A-1(W)	
6	Required / Requested Income (L3 x L5)	3,326,082	3,485,858		
7	Adjusted Income Under Present Rates	2,456,485	2,456,485	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	869,597	1,029,373		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	780,666	
10	Revenue adjustment Before RAF (L8 / L9)	1,415,705	1,675,820		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	1,482,414	1,754,785		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	1,415,705	1,675,820		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	546,108	646,447		B-1(W)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	66,709	78,965		B-1(W)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	869,597	1,029,373		B-1(W)1/3,2/3

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

1995 INTERIM REQUIRED RATE OF RETURN CALCULATION

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

Note: May not cross foot due to rounding.

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SCHEDULE OF WATER NET OPERATING INCOME - 1995
PRESENT AND REQUESTED

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

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

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

Line No.	(1) Description	(2) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUESTED OPERATING INCOME Requested Revenue Increase	(6) Requested Income	(7) Requested Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	37,675	0	37,675	8,346	46,021	22.15%	B-4(W), B-3(W)
3	Other Revenue	1,110	0	1,110	0	1,110		B-4(W)
4	**TOTAL OPERATING REVENUES**	38,785	0	38,785	8,346	47,131		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	39,898	0	39,898	0	39,898		B-5(W)
7	Depreciation net of CIAC Amort	34,588	0	34,588	0	34,588		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	40,196	0	40,196	376 (A)	40,572		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(54,077)	0	(54,077)	3,075 (B)	(51,002)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	60,605	0	60,605	3,451	64,056		
12	**NET OPERATING INCOME**	(21,820)	0	(21,820)	4,895	(16,925)		
13	**RATE BASE**	1,152,302	0	1,152,302		1,152,302		A-1(W)
14	**RATE OF RETURN**	(1.89%)		(1.89%)		(1.47%)		D-1(W)

Notes:

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995
PRESENT AND REQUIRED

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

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

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

	(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)
		1995 PRESENT OPERATING INCOME			1995 REQUIRED OPERATING INCOME				
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Required Revenue Increase		Required Income	Required Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES:**								
2	Water Sales	37,675	0	37,675	230,489		268,164	611.78%	B-4(W),B-3(W)
3	Other Revenue	1,110	0	1,110	0		1,110		B-4(W)
4	**TOTAL OPERATING REVENUES**	38,785	0	38,785	230,489		269,274		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	39,898	0	39,898	0		39,898		B-5(W)
7	Depreciation net of CIAC Amort	34,588	0	34,588	0		34,588		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	40,196	0	40,196	10,372	(A)	50,568		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(54,077)	0	(54,077)	84,910	(B)	30,833		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	60,605	0	60,605	95,282		155,887		
12	**NET OPERATING INCOME**	(21,820)	0	(21,820)	135,207		113,387		
13	**RATE BASE**	1,152,302	0	1,152,302			1,152,302		A-1(W)
14	**RATE OF RETURN**	(1.89%)		(1.89%)			9.84%		D-1(W)

Notes:

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995
REQUIRED AND REQUESTED

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

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

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

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	-15.92%	D-1(W)	
3	Rate of Return (%)	9.84%	-1.47%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	1,152,302	1,152,302	A-1(W)	
6	Required / Requested Income (L3 x L5)	113,387	(16,925)		
7	Adjusted Income Under Present Rates	(21,820)	(21,820)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	135,207	4,895		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(29,791)	
10	Revenue adjustment Before RAF (L8 / L9)	220,117	7,970		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	230,489	8,346		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	220,117	7,970		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	84,910	3,075		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	10,372	376		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	135,207	4,895		B-1(W)1/3,2//3

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

1995 INTERIM REQUIRED RATE OF RETURN CALCULATION

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

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Note: May not cross foot due to rounding.

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SCHEDULE OF WATER NET OPERATING INCOME - 1995
PRESENT AND REQUESTED

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

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

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

Line No.	(1) Description	(2) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUESTED OPERATING INCOME Requested Revenue Increase	(6) Requested Income	(7) Requested Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	19,224	0	19,224	4,242	23,466	22.07%	B-4(W), B-3(W)
3	Other Revenue	370	0	370	0	370		B-4(W)
4	**TOTAL OPERATING REVENUES**	19,594	0	19,594	4,242	23,836		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	19,936	0	19,936	0	19,936		B-5(W)
7	Depreciation net of CIAC Amort	2,686	0	2,686	0	2,686		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	3,080	(28)	3,052	191 (A)	3,243		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(4,233)	11	(4,222)	1,563 (B)	(2,659)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	21,470	(17)	21,453	1,754	23,207		
12	**NET OPERATING INCOME**	(1,876)	17	(1,859)	2,488	629		
13	**RATE BASE**	81,887	0	81,887		81,887		A-1(W)
14	**RATE OF RETURN**	(2.29%)		(2.27%)		0.77%		D-1(W)

Notes:

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

SCHEDULE OF WATER NET OPERATING INCOME - 1995
PRESENT AND REQUIRED

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

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

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

Line No.	(1) Description	(2) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUIRED OPERATING INCOME Required Revenue Increase		(6) Required Income	(7) Required Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**								
2	Water Sales	19,224	0	19,224	16,906		36,130	87.94%	B-4(W),B-3(W)
3	Other Revenue	370	0	370	0		370		B-4(W)
4	**TOTAL OPERATING REVENUES**	19,594	0	19,594	16,906		36,500		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	19,936	0	19,936	0		19,936		B-5(W)
7	Depreciation net of CIAC Amort	2,686	0	2,686	0		2,686		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	3,080	(28)	3,052	761	(A)	3,813		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(4,233)	11	(4,222)	6,228	(B)	2,006		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	21,470	(17)	21,453	6,989		28,442		
12	**NET OPERATING INCOME**	(1,876)	17	(1,859)	9,917		8,058		
13	**RATE BASE**	81,887	0	81,887			81,887		A-1(W)
14	**RATE OF RETURN**	(2.29%)		(2.27%)			9.84%		D-1(W)

Notes:

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995
REQUIRED AND REQUESTED

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

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

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

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	-10.56%	D-1(W)	
3	Rate of Return (%)	9.84%	0.77%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	81,887	81,887	A-1(W)	
6	Required / Requested Income (L3 x L5)	8,058	629		
7	Adjusted Income Under Present Rates	(1,859)	(1,859)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	9,917	2,488		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(5,910)	
10	Revenue adjustment Before RAF (L8 / L9)	16,145	4,051		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	16,906	4,242		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	16,145	4,051		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	6,228	1,563		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	761	191		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	9,917	2,488		B-1(W)1/3,2//3

Notes:

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

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

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

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

1995 INTERIM REQUIRED RATE OF RETURN CALCULATION

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

Note: May not cross foot due to rounding.

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SCHEDULE OF WATER NET OPERATING INCOME - 1995
PRESENT AND REQUESTED

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

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

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

Line No.	(1) Description	(2) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUESTED OPERATING INCOME Requested Revenue Increase	(6) Requested Income	(7) Requested Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	19,306	0	19,306	4,283	23,589	22.18%	B-4(W), B-3(W)
3	Other Revenue	1,725	0	1,725	0	1,725		B-4(W)
4	**TOTAL OPERATING REVENUES**	21,031	0	21,031	4,283	25,314		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	12,973	0	12,973	0	12,973		B-5(W)
7	Depreciation net of CIAC Amort	2,855	0	2,855	0	2,855		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	1,472	243	1,715	193 (A)	1,908		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	594	(94)	500	1,578 (B)	2,078		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	17,893	149	18,042	1,771	19,813		
12	**NET OPERATING INCOME**	3,138	(149)	2,989	2,512	5,501		
13	**RATE BASE**	34,783	0	34,783		34,783		A-1(W)
14	**RATE OF RETURN**	9.02%		8.59%		15.81%		D-1(W)

Notes:

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

SCHEDULE OF WATER NET OPERATING INCOME - 1995
PRESENT AND REQUIRED

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

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

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

Line No.	(1) Description	(2) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUIRED OPERATING INCOME Required Revenue Increase		(6) Required Income	(7) Required Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**								
2	Water Sales	19,306	0	19,306	740		20,046	3.83%	B-4(W),B-3(W)
3	Other Revenue	1,725	0	1,725	0		1,725		B-4(W)
4	**TOTAL OPERATING REVENUES**	21,031	0	21,031	740		21,771		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	12,973	0	12,973	0		12,973		B-5(W)
7	Depreciation net of CIAC Amort	2,855	0	2,855	0		2,855		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	1,472	243	1,715	33	(A)	1,748		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	594	(94)	500	273	(B)	773		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	17,893	149	18,042	306		18,348		
12	**NET OPERATING INCOME**	3,138	(149)	2,989	434		3,423		
13	**RATE BASE**	34,783	0	34,783			34,783		A-1(W)
14	**RATE OF RETURN**	9.02%		8.59%			9.84%		D-1(W)

Notes:

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

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995
REQUIRED AND REQUESTED

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

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

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

Line No.	(1) Description	(2) Required	(3) Requested	(4) Supporting Schedules	(5) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	25.53%	D-1(W)	
3	Rate of Return (%)	9.84%	15.81%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	34,783	34,783	A-1(W)	
6	Required / Requested Income (L3 x L5)	3,423	5,501		
7	Adjusted Income Under Present Rates	2,989	2,989	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	434	2,512		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(1,101)	
10	Revenue adjustment Before RAF (L8 / L9)	707	4,090		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	740	4,283		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	707	4,090		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	273	1,578		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	33	193		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	434	2,512		B-1(W)1/3,2//3

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

1995 INTERIM REQUIRED RATE OF RETURN CALCULATION

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

Note: May not cross foot due to rounding.

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SCHEDULE OF WATER NET OPERATING INCOME - 1995
PRESENT AND REQUESTED

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

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

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

Line No.	(1) Description	(2) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUESTED OPERATING INCOME Requested Revenue Increase	(6) Requested Income	(7) Requested Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	45,780	0	45,780	10,155	55,935	22.18%	B-4(W), B-3(W)
3	Other Revenue	165	0	165	0	165		B-4(W)
4	**TOTAL OPERATING REVENUES**	45,945	0	45,945	10,155	56,100		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	46,533	0	46,533	0	46,533		B-5(W)
7	Depreciation net of CIAC Amort	15,118	0	15,118	0	15,118		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	4,005	2,431	6,436	457 (A)	6,893		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(11,709)	(938)	(12,647)	3,741 (B)	(8,906)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	53,947	1,493	55,440	4,198	59,638		
12	**NET OPERATING INCOME**	(8,002)	(1,493)	(9,495)	5,957	(3,538)		
13	**RATE BASE**	183,721	0	183,721		183,721		A-1(W)
14	**RATE OF RETURN**	(4.36%)		(5.17%)		(1.93%)		D-1(W)

Notes:

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995
PRESENT AND REQUIRED

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

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

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

	(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)
		1995 PRESENT OPERATING INCOME			1995 REQUIRED OPERATING INCOME				
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Required Revenue Increase		Required Income	Required Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES:**								
2	Water Sales	45,780	0	45,780	47,004		92,784	102.67%	B-4(W),B-3(W)
3	Other Revenue	165	0	165	0		165		B-4(W)
4	**TOTAL OPERATING REVENUES**	45,945	0	45,945	47,004		92,949		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	46,533	0	46,533	0		46,533		B-5(W)
7	Depreciation net of CIAC Amort	15,118	0	15,118	0		15,118		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	4,005	2,431	6,436	2,115	(A)	8,551		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(11,709)	(938)	(12,647)	17,316	(B)	4,669		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	53,947	1,493	55,440	19,431		74,871		
12	**NET OPERATING INCOME**	(8,002)	(1,493)	(9,495)	27,573		18,078		
13	**RATE BASE**	183,721	0	183,721			183,721		A-1(W)
14	**RATE OF RETURN**	(4.36%)		(5.17%)			9.84%		D-1(W)

Notes:

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

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995
REQUIRED AND REQUESTED

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

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

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

Line No.	(1) Description	(2) Required	(3) Requested	(4) Supporting Schedules	(5) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	-17.02%	D-1(W)	
3	Rate of Return (%)	9.84%	-1.93%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	183,721	183,721	A-1(W)	
6	Required / Requested Income (L3 x L5)	18,078	(3,538)		
7	Adjusted Income Under Present Rates	(9,495)	(9,495)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	27,573	5,957		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(19,193)	
10	Revenue adjustment Before RAF (L8 / L9)	44,889	9,698		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	47,004	10,155		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	44,889	9,698		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	17,316	3,741		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	2,115	457		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	27,573	5,957		B-1(W)1/3,2//3

Notes:

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

1995 INTERIM REQUIRED RATE OF RETURN CALCULATION

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

Note: May not cross foot due to rounding.

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SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

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

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

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

Line No.	(1) Description	(2) 1995 AVERAGE RATE BASE Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedules
1	Utility Plant In Service	23,765,361	0	23,765,361	A-5 (W)
2	Utility Land & Land Rights	170,187	0	170,187	A-5 (W)
3	Non-Used and Useful	(1,583,947)	0	(1,583,947)	A-7 (W)
4	Construction Work in Progress	0	0	0	—
5	Accumulated Depreciation	(6,955,783)	0	(6,955,783)	A-9 (W)
6	CIAC	(9,004,288)	0	(9,004,288)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	(145,563)	(145,563)	A-12 (W)
8	Accumulated Amortization of CIAC	1,816,461	0	1,816,461	A-14 (W)
9	Acquisition Adjustments	0	0	0	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (W)
11	Advances for Construction	(14,800)	0	(14,800)	A-16 (W)
12	Unfunded Post-Retirement Benefits	(170,857)	0	(170,857)	Vol. II
13	Deferred Taxes	1,372,322	0	1,372,322	C-7 (W)
14	Working Capital Allowance	442,342	0	442,342	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	9,836,998	(145,563)	9,691,435	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1995

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

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

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

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**A. UTILITY PLANT IN SERVICE:**			A-5 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6				
7		0	0	
8	**B. UTILITY LAND & LAND RIGHTS:**			A-5 (W)
9	1.	0	0	
10				
11	2.	0	0	
12				
13				
14		0	0	
15	**C. NON-USED AND USEFUL:**			A-7 (W)
16	1.	0	0	
17				
18	2.	0	0	
19				
20				
21		0	0	
22	**D. CONSTRUCTION WORK IN PROGRESS:**			
23	1.	0	0	
24				
25	2.	0	0	
26				
27				
28		0	0	
29	**E. ACCUMULATED DEPRECIATION:**			A-9 (W)
30	1.	0	0	
31				
32	2.	0	0	
33				
34				
35		0	0	
36	**F. CIAC:**			A-12 (W)
37	1. FPSC Margin Reserve	(291,126)	(145,563)	
38				
39	2.	0	0	
40				
41				
42		(291,126)	(145,563)	
43				
44	**SUBTOTAL**	(291,126)	(145,563)	

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1995

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

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

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

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	G. ACCUMULATED AMORTIZATION OF CIAC			A-14 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6		0	0	
7	H. ACQUISITION ADJUSTMENT			A-20 (W)
8	1.	0	0	
9				
10	2.	0	0	
11				
12		0	0	
13	I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS			A-20 (W)
14	1.	0	0	
15				
16	2.	0	0	
17				
18		0	0	
19	J. ADVANCES FOR CONSTRUCTION			A-16 (W)
20	1.	0	0	
21				
22	2.	0	0	
23				
24		0	0	
25	K. DEFERRED TAXES			C-6 (W)
26	1.	0	0	
27				
28	2.	0	0	
29				
30		0	0	
31	L. WORKING CAPITAL ALLOWANCE			A-17 (W)
32	1.	0	0	
33				
34	2.	0	0	
35				
36		0	0	
37	M. OTHER			A-21 (W)
38	1.	0	0	
39				
40	2.	0	0	
41				
42		0	0	
43				
44	TOTAL WATER RATE BASE ADJUSTMENTS	(291,126)	(145,563)	

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Note: May not cross foot due to rounding.

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

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

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

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

Line No.	(1) Description	(2) Water Plant In Service Year-End Balances
1	Balance per order 12/31/84	0
2	Utility Adjustments to ordered balance (1)	0
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	12/31/85 Balance	0
8	Balance per order 12/31/85	0
9	Utility Adjustments to ordered balance (1)	0
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	12/31/86 Balance	0
15	Balance per order 12/31/86	0
16	Utility Adjustments to ordered balance (1)	0
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	12/31/87 Balance	0
22	Balance per books 12/21/87 (Valrico Hills)	113,175
23	Utility Adjustments to ordered balance (1)	0
24	1988 Additions	15,660
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	15,660
28	12/31/88 Balance	128,835
29	Balance per order 12/31/88 (Gibsonia Estates and Lake Gibson), 04/30/89 (Orange Hill/Sugar Creek)	536,904
30	Utility Adjustments to ordered balance (1)	0
31	1989 Additions	55,927
32	1989 Retirements	6,796
33	1989 Adjustments	0
34	1989 Net Additions	49,131
35	12/31/89 Balance	714,870
36	Balance per order 12/31/89	0
37	Utility Adjustments to ordered balance (1)	0
38	1990 Additions	187,922
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	187,922
42	12/31/90 Balance	902,792

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

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

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

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

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

Line No.	(1) Description		(2) Water Plant In Service Year-End Balances
1	12/31/90 Balance		902,782
2	Balance per order 12/31/90 (Hershel Heights) and 08/31/91(Seaboard)		2,207,289
3	Utility Adjustments to ordered (1)		(36,482)
4	1991 Additions		74,467
5	1991 Retirements		18,581
6	1991 Adjustments		0
7	1991 Net Additions		55,908
8	12/31/91 Balance		3,129,486
9	Balance per order 12/31/91 (Spring Hill)		16,545,743
10	Utility Adjustments to ordered (1)		0
11	1992 Additions		205,468
12	1992 Retirements		41,082
13	1992 Adjustments		0
14	1992 Net Additions		164,386
15	12/31/92 Balance		19,839,615
16	Balance per order12/31/92		0
17	Utility Adjustments to ordered (1)		0
18	1993 Additions		1,074,767
19	1993 Retirements		25,907
20	1993 Adjustments	General Plant Allocation True-up	748,030
21	1993 Net Additions		1,796,889
22	12/31/93 Balance		21,636,504
23	Balance per order 12/31/93		0
24	Utility Adjustments to ordered		0
25	1994 Additions		1,869,619
26	1994 Retirements		129,935
27	1994 Adjustments		0
28	1994 Net Additions		1,759,684
29	12/31/94 Balance		23,396,188
30	Balance per order 12/31/94		0
31	Adjustment to beginning balance	General Plant re-allocation true-up	(34,711)
32	1995 Additions		1,241,361
33	1995 Retirements		93,217
34	1995 Adjustments		0
35	1995 Net Additions		1,148,144
36	12/31/95 Balance		24,509,821
37	Balance per order 12/31/95		0
38	Utility Adjustments to ordered (1)		0
39	1996 Additions		0
40	1996 Retirements		0
41	1996 Adjustments		0
42	1996 Net Additions		0
43	12/31/96 Balance		0

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

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

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1995 PLANT IN SERVICE							1995 AVERAGE BALANCE		
Line No.	Account No. and Name	Balance Per Books 12/31/94	Net Additions 12/31/94 - 12/31/95 Gross	Retirements	Net	Balance Per Books 12/31/95	Utility Adjustments	Adjusted Balance 12/31/95	Balance Per Books	Utility Adjustments	Adjusted Utility Balance
1	**INTANGIBLE PLANT**										
2	301.1 Organization	2,095	0	0	0	2,095	0	2,095	2,095	0	2,095
3	302.1 Franchises	26,379	0	0	0	26,379	0	26,379	26,379	0	26,379
4	339.1 Other Plant & Miscellaneous	27,434	0	0	0	27,434	0	27,434	27,434	0	27,434
5	**SOURCE OF SUPPLY & PUMPING**										
6	303.2 Land & Land Rights	63,312	0	0	0	63,312	0	63,312	63,312	0	63,312
7	304.2 Structures & Improvements	531,233	1,905	(1,200)	705	531,938	0	531,938	531,586	0	531,586
8	305.2 Collecting & Impounding reservoirs	30,351	0	0	0	30,351	0	30,351	30,351	0	30,351
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	458,438	0	0	0	458,438	0	458,438	458,437	0	458,437
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	882,928	0	0	0	882,928	0	882,928	882,928	0	882,928
13	310.2 Power Generation Equipment	322,726	31,486	0	31,486	354,212	0	354,212	338,469	0	338,469
14	311.2 Pumping Equipment	1,606,788	5,724	(3,927)	1,797	1,608,585	0	1,608,585	1,607,686	0	1,607,686
15	339.2 Other Plant & Miscellaneous	8,242	0	0	0	8,242	0	8,242	8,242	0	8,242
16	**WATER TREATMENT PLANT**										
17	303.3 Land & Land Rights	16,184	0	0	0	16,184	0	16,184	16,184	0	16,184
18	304.3 Structures & Improvements	72,234	0	0	0	72,234	0	72,234	72,234	0	72,234
19	320.3 Water Treatment Equipment	273,419	3,349	(36,089)	(32,740)	240,679	0	240,679	257,049	0	257,049
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**										
23	303.4 Land & Land Rights	30	0	0	0	30	0	30	30	0	30
24	304.4 Structures & Improvements	61,942	0	0	0	61,942	0	61,942	61,942	0	61,942
25	330.4 Distribution Reservoirs	1,351,942	0	0	0	1,351,942	0	1,351,942	1,351,942	0	1,351,942
26	331.4 Transmission & Distribution	7,789,340	138,934	(4,276)	134,658	7,923,998	0	7,923,998	7,856,669	0	7,856,669
27	333.4 Services	3,273,788	135,443	0	135,443	3,409,231	0	3,409,231	3,341,509	0	3,341,509
28	334.4 Meters & Meter Installation	2,214,138	145,038	0	145,038	2,359,176	0	2,359,176	2,286,657	0	2,286,657
29	335.4 Hydrants	170,992	5,309	0	5,309	176,301	0	176,301	173,646	0	173,646
30	339.4 Other Plant & Miscellaneous	2,064	0	0	0	2,064	0	2,064	2,064	0	2,064
31	**GENERAL PLANT**										
32	303.5 Land & Land Rights	90,661	0	0	0	90,661	0	90,661	90,661	0	90,661
33	304.5 Structures & Improvements	808,269	98,062	(1,156)	96,907	905,176	0	905,176	856,723	0	856,723
34	340.5 Office Furniture & Equipment	493,145	70,736	0	70,736	563,879	0	563,879	528,513	0	528,513
35	340.51 Computer Equipment	1,214,954	130,895	0	130,895	1,345,849	0	1,345,849	1,280,401	0	1,280,401
36	341.5 Transportation Equipment	739,275	96,207	(45,110)	51,097	790,372	0	790,372	764,824	0	764,824
37	342.5 Stores Equipment	8,027	203	0	203	8,231	0	8,231	8,129	0	8,129
38	343.5 Tools, Shop & Garage Equipment	276,356	27,554	(116)	27,539	303,894	0	303,894	290,125	0	290,125
39	344.5 Laboratory Equipment	78,447	193,957	0	193,957	272,404	0	272,404	175,425	0	175,425
40	345.5 Power Operated Equipment	273,966	9,012	(231)	8,781	282,767	0	282,767	278,377	0	278,377
41	346.5 Communication Equipment	124,655	39,329	0	39,329	163,984	0	163,984	144,320	0	144,320
42	347.5 Miscellaneous Equipment	65,895	4,472	(1,112)	3,360	69,255	0	69,255	67,575	0	67,575
43	348.5 Other Tangible Plant	1,828	103,646	0	103,646	105,474	0	105,474	53,650	0	53,650
44	**INTANGIBLE PLANT**	55,908	0	0	0	55,908	0	55,908	55,908	0	55,908
45	**SUPPLY & PUMPING**	3,903,998	39,115	(5,127)	33,988	3,937,986	0	3,937,986	3,920,991	0	3,920,991
46	**WATER TREATMENT PLANT**	361,837	3,349	(36,089)	(32,740)	329,097	0	329,097	345,467	0	345,467
47	**TRANSMISSION & DISTRIBUTION**	14,864,236	424,724	(4,276)	420,448	15,284,684	0	15,284,684	15,074,459	0	15,074,459
48	**GENERAL PLANT**	4,175,486	774,173	(47,725)	726,448	4,901,946	0	4,901,946	4,538,723	0	4,538,723
49	**TOTAL PLANT IN SERVICE**	23,361,477	1,241,361	(93,217)	1,148,144	24,509,621	0	24,509,621	23,935,548	0	23,935,548
50	**LAND & LAND RIGHTS**	170,187	0	0	0	170,187	0	170,187	170,187	0	170,187
51	**TOTAL PIS LESS LAND**	23,191,291	1,241,361	(93,217)	1,148,144	24,339,435	0	24,339,435	23,765,361	0	23,765,361

7/25/95 2:18 PM A05W1.XLS

Note: May not cross foot due to rounding.

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

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

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

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

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/95	(15) Net Additions	(16) Average Balance 1995
1	**INTANGIBLE PLANT**															
2	301.1 Organization	2,095	2,095	2,095	2,095	2,095	2,095	2,095	2,095	2,095	2,095	2,095	2,095	2,095	0	2,095
3	302.1 Franchises	26,379	26,379	26,379	26,379	26,379	26,379	26,379	26,379	26,379	26,379	26,379	26,379	26,379	0	26,379
4	399.1 Other Plant & Miscellaneous	27,434	27,434	27,434	27,434	27,434	27,434	27,434	27,434	27,434	27,434	27,434	27,434	27,434	0	27,434
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	63,312	63,312	63,312	63,312	63,312	63,312	63,312	63,312	63,312	63,312	63,312	63,312	63,312	0	63,312
7	304.2 Structures & Improvements	531,233	531,233	531,233	531,938	531,938	531,938	531,938	531,938	531,938	531,938	531,938	531,938	531,938	705	531,586
8	306.2 Collecting & Impounding reservoirs	30,351	30,351	30,351	30,351	30,351	30,351	30,351	30,351	30,351	30,351	30,351	30,351	30,351	0	30,351
9	308.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	458,438	458,438	458,438	458,438	458,438	458,438	458,438	458,438	458,438	458,438	458,438	458,438	458,438	0	458,437
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	882,928	882,928	882,928	882,928	882,928	882,928	882,928	882,928	882,928	882,928	882,928	882,928	882,928	0	882,928
13	310.2 Power Generation Equipment	322,726	322,726	322,726	322,726	354,212	354,212	354,212	354,212	354,212	354,212	354,212	354,212	354,212	31,486	338,469
14	311.2 Pumping Equipment	1,806,788	1,806,788	1,806,788	1,806,788	1,808,585	1,808,585	1,808,585	1,808,585	1,808,585	1,808,585	1,808,585	1,808,585	1,808,585	1,797	1,807,686
15	330.2 Other Plant & Miscellaneous	8,242	8,242	8,242	8,242	8,242	8,242	8,242	8,242	8,242	8,242	8,242	8,242	8,242	0	8,242
16	**WATER TREATMENT PLANT**															
17	333.3 Land & Land Rights	16,184	16,184	16,184	16,184	16,184	16,184	16,184	16,184	16,184	16,184	16,184	16,184	16,184	0	16,184
18	334.3 Structures & Improvements	72,234	72,234	72,234	72,234	72,234	72,234	72,234	72,234	72,234	72,234	72,234	72,234	72,234	0	72,234
19	320.3 Water Treatment Equipment	273,419	237,353	237,353	237,353	237,353	237,353	237,353	237,353	237,353	237,353	237,381	237,381	240,679	(32,740)	257,049
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**															
23	353.4 Land & Land Rights	30	30	30	30	30	30	30	30	30	30	30	30	30	0	30
24	354.4 Structures & Improvements	61,942	61,942	61,942	61,942	61,942	61,942	61,942	61,942	61,942	61,942	61,942	61,942	61,942	0	61,942
25	330.4 Distribution Reservoirs	1,351,942	1,351,942	1,351,942	1,351,942	1,351,942	1,351,942	1,351,942	1,351,942	1,351,942	1,351,942	1,351,942	1,351,942	1,351,942	0	1,351,942
26	331.4 Transmission & Distribution	7,788,340	7,788,317	7,788,317	7,788,317	7,788,317	7,788,317	7,788,317	7,788,317	7,828,380	7,828,380	7,828,188	7,829,188	7,823,998	134,858	7,858,869
27	333.4 Services	3,273,788	3,274,723	3,274,723	3,274,723	3,274,723	3,274,723	3,274,723	3,274,723	3,274,723	3,274,723	3,275,881	3,275,881	3,409,231	135,443	3,341,509
28	334.4 Meters & Meter Installation	2,214,138	2,215,139	2,215,139	2,215,139	2,215,139	2,215,139	2,215,139	2,215,139	2,215,139	2,215,139	2,216,357	2,216,357	2,358,176	145,039	2,286,857
29	335.4 Hydrants	170,992	171,029	171,029	171,029	171,029	171,029	171,029	171,029	171,029	171,029	171,073	171,073	176,301	5,309	173,846
30	339.4 Other Plant & Miscellaneous	2,084	2,084	2,084	2,084	2,084	2,084	2,084	2,084	2,084	2,084	2,084	2,084	2,084	0	2,084
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	90,661	90,661	90,661	90,661	90,661	90,661	90,661	90,661	90,661	90,661	90,661	90,661	90,661	0	90,661
33	304.5 Structures & Improvements	808,299	808,897	810,107	811,405	812,409	812,909	856,622	856,727	856,727	856,727	856,727	856,727	905,176	96,807	856,723
34	340.5 Office Furniture & Equipment	493,145	493,587	494,474	495,436	496,165	496,626	526,086	526,144	526,144	526,144	526,144	526,144	563,679	70,736	526,513
35	340.51 Computer Equipment	1,214,954	1,215,791	1,217,414	1,219,195	1,220,543	1,221,210	1,279,576	1,279,720	1,279,720	1,279,720	1,279,720	1,279,720	1,345,849	130,895	1,280,401
36	341.5 Transportation Equipment	739,275	739,891	740,868	740,809	741,511	742,002	784,409	784,407	784,407	784,407	784,407	784,407	790,372	51,097	784,824
37	342.5 Stores Equipment	8,027	8,029	8,031	8,034	8,036	8,037	8,128	8,128	8,128	8,128	8,128	8,128	8,231	203	8,129
38	343.5 Tools, Shop & Garage Equipment	276,356	276,533	276,875	277,248	277,532	277,673	290,033	290,033	290,033	290,033	290,033	290,033	303,884	27,539	290,125
39	344.5 Laboratory Equipment	78,447	79,886	82,093	84,791	86,729	87,718	174,203	174,417	174,417	174,417	174,417	174,417	272,404	193,957	175,425
40	345.5 Power Operated Equipment	273,986	274,044	274,155	274,270	274,362	274,408	278,424	278,433	278,433	278,433	278,433	278,433	282,767	8,761	278,377
41	346.5 Communication Equipment	124,855	124,907	125,395	125,930	126,335	126,535	144,072	144,115	144,115	144,115	144,115	144,115	163,984	39,329	144,320
42	347.5 Miscellaneous Equipment	65,895	65,924	65,974	66,001	66,040	66,063	68,045	68,047	68,047	68,047	68,047	68,047	69,255	3,360	67,575
43	348.5 Other Tangible Plant	1,828	2,491	3,776	5,186	6,253	6,782	52,898	53,112	53,112	53,112	53,112	53,112	105,474	103,646	53,660
44	**INTANGIBLE PLANT**	55,908	55,908	55,908	55,908	55,908	55,908	55,908	55,908	55,908	55,908	55,908	55,908	55,908	0	55,908
45	**SUPPLY & PUMPING**	3,903,998	3,903,998	3,903,998	3,904,703	3,937,986	3,937,986	3,937,986	3,937,986	3,937,986	3,937,986	3,937,986	3,937,986	3,937,986	33,988	3,920,991
46	**WATER TREATMENT PLANT**	361,837	325,772	325,772	325,772	325,772	325,772	325,772	325,772	325,772	325,772	325,800	325,800	329,097	(32,740)	345,467
47	**TRANSMISSION & DISTRIBUTION**	14,884,236	14,885,185	14,885,185	14,885,185	14,885,185	14,885,185	14,885,185	14,905,248	14,905,248	14,905,248	14,908,458	14,908,458	15,284,684	420,448	15,074,459
48	**GENERAL PLANT**	4,175,498	4,180,453	4,189,823	4,198,908	4,208,575	4,210,523	4,555,206	4,555,943	4,555,943	4,555,943	4,555,943	4,555,943	4,901,946	726,448	4,538,723
49	**TOTAL PLANT IN SERVICE**	23,361,477	23,331,315	23,340,685	23,350,473	23,391,425	23,395,373	23,740,056	23,760,857	23,760,857	23,760,857	23,764,095	23,764,095	24,508,821	1,148,144	23,895,648
50	**LAND & LAND RIGHTS**	170,187	170,187	170,187	170,187	170,187	170,187	170,187	170,187	170,187	170,187	170,187	170,187	170,187	0	170,187
51	**TOTAL PIS LESS LAND**	23,191,291	23,161,128	23,170,498	23,180,286	23,221,238	23,225,186	23,569,870	23,610,670	23,610,670	23,610,670	23,613,908	23,613,908	24,338,635	1,148,144	23,725,461

MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / County Plant Summary
Docket No.: 960495-WS
Schedule Year Ended: 12/31/96
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Balance 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	705	0	0	0	0	0	0	0	0	0	705	352
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	31,486	0	0	0	0	0	0	0	0	31,486	15,743
14	311.2 Pumping Equipment	0	0	0	1,797	0	0	0	0	0	0	0	0	1,797	899
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	(36,099)	0	0	0	0	0	0	0	0	28	0	3,298	(32,740)	(16,369)
20	321.3 Pumpstore	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	(1,024)	0	0	0	0	0	40,064	0	0	809	0	94,809	134,658	67,329
27	333.4 Services	935	0	0	0	0	0	0	0	0	1,136	0	133,370	135,443	67,721
28	334.4 Meters & Meter Installation	1,001	0	0	0	0	0	0	0	0	1,218	0	142,819	145,038	72,519
29	335.4 Hydrants	37	0	0	0	0	0	0	0	0	45	0	5,228	5,309	2,654
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	629	1,210	1,299	1,003	500	43,713	105	0	0	0	0	48,449	96,907	48,452
34	340.5 Office Furniture & Equipment	453	877	982	729	361	31,541	76	0	0	0	0	35,735	70,735	35,366
35	340.51 Computer Equipment	839	1,623	1,780	1,348	668	58,366	144	0	0	0	0	66,128	130,895	65,448
36	341.5 Transportation Equipment	816	976	(58)	702	491	42,407	(2)	0	0	0	0	5,995	51,097	25,549
37	342.5 Stores Equipment	1	3	3	2	1	91	0	0	0	0	0	103	203	102
38	343.5 Tools, Shop & Garage Equipment	177	342	373	284	141	12,330	30	0	0	0	0	13,882	27,539	13,770
39	344.5 Laboratory Equipment	1,241	2,405	2,836	1,999	999	86,486	213	0	0	0	0	97,997	193,957	96,979
40	345.5 Power Operated Equipment	58	111	118	91	46	4,016	9	0	0	0	0	4,334	8,761	4,381
41	346.5 Communication Equipment	252	488	535	405	201	17,537	43	0	0	0	0	19,899	39,329	19,664
42	347.5 Miscellaneous Equipment	29	50	27	38	23	1,992	2	0	0	0	0	1,208	3,360	1,681
43	348.5 Other Tangible Plant	863	1,285	1,410	1,088	529	46,216	114	0	0	0	0	52,392	103,646	51,824
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	705	33,283	0	0	0	0	0	0	0	0	33,988	16,994
46	**WATER TREATMENT PLANT**	(36,099)	0	0	0	0	0	0	0	0	28	0	3,298	(32,740)	(16,369)
47	**TRANSMISSION & DISTRIBUTION**	948	0	0	0	0	0	40,064	0	0	3,209	0	376,227	420,448	210,223
48	**GENERAL PLANT**	4,955	9,371	9,083	7,699	3,948	344,684	737	0	0	0	0	346,003	726,448	363,226
49	**TOTAL NET ADDITIONS**	(30,163)	9,371	9,767	40,952	3,948	344,684	40,801	0	0	3,236	0	725,527	1,148,144	574,074
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	(30,163)	9,371	9,767	40,952	3,948	344,684	40,801	0	0	3,236	0	725,527	1,148,144	574,074

Note: May not cross to rounding.

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

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

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Gross Additions	(15) Ave. Gross Additions 1995
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	1,905	0	0	0	0	0	0	0	0	0	1,905	952
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	31,486	0	0	0	0	0	0	0	0	31,486	15,743
14	311.2 Pumping Equipment	0	0	0	5,724	0	0	0	0	0	0	0	0	5,724	2,862
15	330.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	23	0	0	0	0	0	0	0	0	28	0	3,298	3,349	1,675
20	321.3 Permeation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	864	0	0	0	0	0	42,652	0	0	809	0	94,809	138,934	69,467
27	333.4 Services	935	0	0	0	0	0	0	0	0	1,138	0	133,370	135,443	67,721
28	334.4 Meters & Meter Installation	1,001	0	0	0	0	0	0	0	0	1,218	0	142,619	145,038	72,519
29	335.4 Hydrants	37	0	0	0	0	0	0	0	0	45	0	5,228	5,309	2,654
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	628	1,216	1,334	1,010	500	43,725	109	0	0	0	0	49,541	98,062	49,032
34	340.5 Office Furniture & Equipment	453	877	962	729	361	31,541	79	0	0	0	0	35,735	70,735	35,368
35	340.51 Computer Equipment	838	1,623	1,780	1,348	668	58,366	144	0	0	0	0	66,128	130,895	65,448
36	341.5 Transportation Equipment	616	1,193	1,308	991	491	42,899	105	0	0	0	0	48,604	96,207	48,104
37	342.5 Stores Equipment	1	3	3	2	1	91	0	0	0	0	0	103	203	102
38	343.5 Tools, Shop & Garage Equipment	177	343	376	285	141	12,331	30	0	0	0	0	13,971	27,654	13,827
39	344.5 Laboratory Equipment	1,241	2,405	2,638	1,998	988	86,486	213	0	0	0	0	97,997	193,957	96,979
40	345.5 Power Operated Equipment	58	112	123	93	46	4,016	10	0	0	0	0	4,553	9,012	4,505
41	346.5 Communication Equipment	252	488	535	405	201	17,537	43	0	0	0	0	19,889	39,329	19,664
42	347.5 Miscellaneous Equipment	29	55	61	46	23	1,994	5	0	0	0	0	2,259	4,472	2,237
43	348.5 Other Tangible Plant	883	1,285	1,410	1,068	529	46,216	114	0	0	0	0	52,362	103,646	51,824
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	1,905	37,210	0	0	0	0	0	0	0	0	39,115	19,557
46	**WATER TREATMENT PLANT**	23	0	0	0	0	0	0	0	0	28	0	3,298	3,349	1,675
47	**TRANSMISSION & DISTRIBUTION**	2,836	0	0	0	0	0	42,652	0	0	3,209	0	376,227	424,724	212,361
48	**GENERAL PLANT**	4,855	9,600	10,529	7,974	3,948	345,204	852	0	0	0	0	391,112	774,173	387,086
49	**TOTAL GROSS ADDITIONS**	7,814	9,600	12,434	45,184	3,948	345,204	43,505	0	0	3,236	0	770,636	1,241,361	620,681
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	7,814	9,600	12,434	45,184	3,948	345,204	43,505	0	0	3,236	0	770,636	1,241,361	620,681

MONTHLY RETIREMENTS / AVERAGE

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

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Total Retirements	(15) Average Retirements 1995
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	1,200	0	0	0	0	0	0	0	0	0	1,200	600
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	3,927	0	0	0	0	0	0	0	0	3,927	1,964
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	36,089	0	0	0	0	0	0	0	0	0	0	0	36,089	18,045
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	1,688	0	0	0	0	0	2,588	0	0	0	0	0	4,276	2,138
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	6	35	7	0	13	3	0	0	0	0	1,092	1,156	578
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	217	1,367	289	0	492	108	0	0	0	0	42,636	45,110	22,555
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	1	4	1	0	1	0	0	0	0	0	109	116	58
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	1	7	1	0	3	1	0	0	0	0	218	231	115
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	5	34	7	0	12	3	0	0	0	0	1,051	1,112	556
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	1,200	3,927	0	0	0	0	0	0	0	0	5,127	2,564
46	**WATER TREATMENT PLANT**	36,089	0	0	0	0	0	0	0	0	0	0	0	36,089	18,045
47	**TRANSMISSION & DISTRIBUTION**	1,688	0	0	0	0	0	2,588	0	0	0	0	0	4,276	2,138
48	**GENERAL PLANT**	0	229	1,446	305	0	520	115	0	0	0	0	45,110	47,725	23,862
49	**TOTAL RETIREMENTS**	37,777	229	2,646	4,232	0	520	2,703	0	0	0	0	45,110	93,217	46,609
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	37,777	229	2,646	4,232	0	520	2,703	0	0	0	0	45,110	93,217	46,609

Note: May no cor(rounding.

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

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

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Total Adjustments	(15) Ave. Utility Adjustments 1995
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	398.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	398.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Pumpstors	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	398.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	398.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

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

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

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

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-5 (W)(1 of 7)	(3) 1995 NON-USED & USEFUL Percentage F-Schedules	(4) 1995 NON-USED & USEFUL Average Amount
1	INTANGIBLE PLANT			
2	301.1 Organization	2,095	0.00%	0
3	302.1 Franchises	26,379	0.00%	0
4	339.1 Other Plant & Miscellaneous	27,434	0.00%	0
5	SOURCE OF SUPPLY & PUMPING			
6	303.2 Land & Land Rights	63,312	0.00%	0
7	304.2 Structures & Improvements	531,586	9.99%	53,125
8	305.2 Collecting & Impounding reservoirs	30,351	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	458,437	10.25%	46,986
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	882,928	7.87%	69,491
13	310.2 Power Generation Equipment	336,469	10.22%	34,590
14	311.2 Pumping Equipment	1,607,866	14.51%	233,235
15	339.2 Other Plant & Miscellaneous	8,242	0.00%	0
16	WATER TREATMENT PLANT			
17	303.3 Land & Land Rights	16,184	0.00%	0
18	304.3 Structures & Improvements	72,234	0.00%	0
19	320.3 Water Treatment Equipment	257,049	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	0	0.00%	0
22	TRANSMISSION & DISTRIBUTION			
23	303.4 Land & Land Rights	30	0.00%	0
24	304.4 Structures & Improvements	61,942	0.00%	0
25	330.4 Distribution Reservoirs	1,351,942	0.00%	0
26	331.4 Transmission & Distribution	7,856,669	24.64%	1,936,241
27	333.4 Services	3,341,509	0.00%	0
28	334.4 Meters & Meter Installation	2,286,657	0.00%	0
29	335.4 Hydrants	173,646	0.00%	0
30	339.4 Other Plant & Miscellaneous	2,064	0.00%	0
31	GENERAL PLANT			
32	303.5 Land & Land Rights	90,861	0.00%	0
33	304.5 Structures & Improvements	856,723	0.00%	0
34	340.5 Office Furniture & Equipment	528,513	0.00%	0
35	340.51 Computer Equipment	1,280,401	0.00%	0
36	341.5 Transportation Equipment	764,824	0.00%	0
37	342.5 Stores Equipment	8,129	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	290,125	0.00%	0
39	344.5 Laboratory Equipment	175,425	0.00%	0
40	345.5 Power Operated Equipment	278,377	0.00%	0
41	346.5 Communication Equipment	144,320	0.00%	0
42	347.5 Miscellaneous Equipment	67,575	0.00%	0
43	348.5 Other Tangible Plant	53,650	0.00%	0
44	INTANGIBLE PLANT	55,908	0.00%	0
45	SUPPLY & PUMPING	3,920,991	11.16%	437,427
46	WATER TREATMENT PLANT	345,467	0.00%	0
47	TRANSMISSION & DISTRIBUTION	15,074,459	12.84%	1,936,241
48	GENERAL PLANT	4,536,723	0.00%	0
49	TOTAL PLANT IN SERVICE	23,935,548	9.92%	2,373,666
50	LAND & LAND RIGHTS	170,187	0.00%	0
51	TOTAL PIS LESS LAND	23,765,361	9.99%	2,373,666

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

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

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

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

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

Line No.	(1) Description	(2) AVERAGE 1995 - NON-USED & USEFUL Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	Supporting Schedules
1	Plant in Service	2,373,668	0	2,373,668	A-5 (W)
2	Land	0	0	0	A-5 (W)
3	Accumulated Depreciation	(553,749)	0	(553,749)	A-9 (W)
4	CIAC	(250,841)	0	(250,841)	A-12 (W)
5	Accumulated Amort. of CIAC	29,669	0	29,669	A-14 (W)
6	Advances for Construction	(14,800)	0	(14,800)	A-16 (W)
7	Other	0	0	0	A-20 (W)
8	**TOTAL WATER NON-USED & USEFUL**	1,583,947	0	1,583,947	

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

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

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

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

Line No.	(1) Description	(2) Water Accum. Depr. Year-End Balances
1	**Balance per order 12/31/84**	0
2	Utility Adjustments to ordered balance (1)	0
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8	**Balance per order 12/31/85**	0
9	Utility Adjustments to ordered balance (1)	0
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15	**Balance per order 12/31/86**	0
16	Utility Adjustments to ordered balance (1)	0
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22	**Balance per books 12/21/87 (Valrico Hills)**	31,816
23	Utility Adjustments to ordered balance (1)	0
24	1988 Additions	2,911
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	2,911
28	**12/31/88 Balance**	34,727
29	**Balance per order 12/31/88 (Gibsonia Estates and Lake Gibson), 04/30/89 (Orange Hill/Sugar Creek)**	130,362
30	Utility Adjustments to ordered balance (1)	0
31	1989 Additions	20,452
32	1989 Retirements	6,790
33	1989 Adjustments	0
34	1989 Net Additions	13,662
35	**12/31/89 Balance**	178,751
36	**Balance per order 12/31/89**	0
37	Utility Adjustments to ordered balance (1)	0
38	1990 Additions	26,126
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	26,126
42	**12/31/90 Balance**	204,877

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

Note: May not cross foot due to rounding.

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

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

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

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

Line No.	(1) Description		(2) Water Accum. Depr. Year-End Balances
1	**12/31/90 Balance**		204,877
2	**Balance per order 12/31/90 (Hershel Heights) and 08/31/91(Seaboard)**		461,960
3	Utility Adjustments to ordered (1)		(701)
4	1991 Additions		57,503
5	1991 Retirements		10,326
6	1991 Adjustments		0
7	1991 Net Additions		47,178
8	**12/31/91 Balance**		713,314
9	**Balance per order 12/31/91 (Spring Hill)**		2,670,165
10	Utility Adjustments to ordered (1)		(247,171)
11	1992 Additions		518,207
12	1992 Retirements		41,082
13	1992 Adjustments		0
14	1992 Net Additions		477,125
15	**12/31/92 Balance**		3,613,433
16	**Balance per order12/31/92**		0
17	Utility Adjustments to ordered (1)		0
18	1993 Additions		614,159
19	1993 Retirements		25,907
20	1993 Adjustments	General Plant Allocation True-up	1,454,145
21	1993 Net Additions		2,042,397
22	**12/31/93 Balance**		5,655,830
23	**Balance per order 12/31/93**		0
24	Utility Adjustments to ordered		0
25	1994 Additions		959,189
26	1994 Retirements		129,935
27	1994 Adjustments		0
28	1994 Net Additions		829,254
29	**12/31/94 Balance**		6,485,084
30	**Balance per order 12/31/94**		0
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(15,412)
32	1995 Additions		1,065,391
33	1995 Retirements		93,217
34	1995 Adjustments		0
35	1995 Net Additions		972,174
36	**12/31/95 Balance**		7,441,846
37	**Balance per order 12/31/95**		0
38	Utility Adjustments to ordered (1)		0
39	1996 Additions		0
40	1996 Retirements		0
41	1996 Adjustments		0
42	1996 Net Additions		0
43	**12/31/96 Balance**		0

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

Note: May not cross foot due to rounding.

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

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1995 ACCUMULATED DEPRECIATION					1995 AVERAGE BALANCE		
Line No.	Account No. and Name	Balance Per Books 12/31/94	Net Additions	Balance Per Books 12/31/95	Utility Adjustments	Adjusted Balance 12/31/95	Balance Per Books	Utility Adjustments	Adjusted Utility Balance
1	**INTANGIBLE PLANT**								
2	301.1 Organization	274	52	326	0	326	300	0	300
3	302.1 Franchises	6,536	653	7,189	0	7,189	6,863	0	6,863
4	339.1 Other Plant & Miscellaneous	5,821	716	6,537	0	6,537	6,180	0	6,180
5	**SOURCE OF SUPPLY & PUMPING**								
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	155,422	15,060	170,482	0	170,482	162,953	0	162,953
8	305.2 Collecting & Impounding reservoirs	8,078	608	8,684	0	8,684	8,381	0	8,381
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	127,408	15,123	142,531	0	142,531	134,970	0	134,970
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	141,221	22,462	163,683	0	163,683	152,454	0	152,454
13	310.2 Power Generation Equipment	41,033	15,660	56,693	0	56,693	48,865	0	48,865
14	311.2 Pumping Equipment	624,409	78,032	702,441	0	702,441	663,426	0	663,426
15	339.2 Other Plant & Miscellaneous	1,968	330	2,298	0	2,298	2,133	0	2,133
16	**WATER TREATMENT PLANT**								
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	36,031	2,200	38,231	0	38,231	37,134	0	37,134
19	320.3 Water Treatment Equipment	114,238	(23,820)	90,418	0	90,418	102,330	0	102,330
20	321.3 Permeators	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	432	0	432	0	432	432	0	432
22	**TRANSMISSION & DISTRIBUTION**								
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	2,697	1,878	4,575	0	4,575	3,637	0	3,637
25	330.4 Distribution Reservoirs	357,334	39,103	396,437	0	396,437	376,886	0	376,886
26	331.4 Transmission & Distribution	1,708,285	176,232	1,884,517	0	1,884,517	1,796,403	0	1,796,403
27	333.4 Services	655,151	83,072	738,223	0	738,223	696,689	0	696,689
28	334.4 Meters & Meter Installation	599,198	113,225	712,423	0	712,423	655,811	0	655,811
29	335.4 Hydrants	36,408	3,844	40,252	0	40,252	38,332	0	38,332
30	339.4 Other Plant & Miscellaneous	1,950	83	2,033	0	2,033	1,992	0	1,992
31	**GENERAL PLANT**								
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	183,352	20,263	203,616	0	203,616	193,484	0	193,484
34	340.5 Office Furniture & Equipment	221,613	35,252	256,865	0	256,865	239,240	0	239,240
35	340.51 Computer Equipment	404,658	213,443	618,101	0	618,101	511,380	0	511,380
36	341.5 Transportation Equipment	488,018	82,386	570,401	0	570,401	529,209	0	529,209
37	342.5 Stores Equipment	2,339	453	2,792	0	2,792	2,565	0	2,565
38	343.5 Tools, Shop & Garage Equipment	137,144	18,016	155,160	0	155,160	146,152	0	146,152
39	344.5 Laboratory Equipment	19,820	11,701	31,521	0	31,521	25,670	0	25,670
40	345.5 Power Operated Equipment	265,371	22,956	288,326	0	288,326	276,849	0	276,849
41	346.5 Communication Equipment	61,666	14,432	76,098	0	76,098	68,882	0	68,882
42	347.5 Miscellaneous Equipment	9,485	3,394	12,878	0	12,878	11,182	0	11,182
43	348.5 Other Tangible Plant	52,317	5,365	57,682	0	57,682	54,999	0	54,999
44	**INTANGIBLE PLANT**	12,631	1,421	14,052	0	14,052	13,343	0	13,343
45	**SUPPLY & PUMPING**	1,099,537	147,275	1,246,812	0	1,246,812	1,173,182	0	1,173,182
46	**WATER TREATMENT PLANT**	150,701	(21,620)	129,081	0	129,081	139,896	0	139,896
47	**TRANSMISSION & DISTRIBUTION**	3,361,023	417,437	3,778,460	0	3,778,460	3,569,750	0	3,569,750
48	**GENERAL PLANT**	1,845,790	427,661	2,273,441	0	2,273,441	2,059,612	0	2,059,612
49	**TOTAL ACCUMULATED DEPRECIATION**	6,469,672	972,174	7,441,846	0	7,441,846	6,955,783	0	6,955,783

Note: May not cross foot due to rounding.

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

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

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

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

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/95	(15) Net Additions	(16) Per Books Ave. Bal. 1995
1	**INTANGIBLE PLANT**															
2	301.1 Organization	274	278	282	286	290	294	302	306	310	314	318	322	326	52	300
3	302.1 Franchises	6,536	6,591	6,646	6,701	6,756	6,811	6,859	6,914	6,969	7,024	7,079	7,134	7,189	653	6,863
4	339.1 Other Plant & Miscellaneous	5,821	5,882	5,943	6,004	6,065	6,126	6,171	6,232	6,293	6,354	6,415	6,476	6,537	716	6,180
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	155,422	156,778	158,134	158,290	159,646	161,002	162,346	163,702	165,058	166,414	167,770	169,126	170,482	15,060	162,953
8	305.2 Collecting & Impounding reservoirs	8,076	8,127	8,178	8,229	8,280	8,331	8,378	8,429	8,480	8,531	8,582	8,633	8,684	608	8,381
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	127,408	128,889	129,930	131,191	132,452	133,713	134,985	136,226	137,487	138,748	140,009	141,270	142,531	15,123	134,970
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	141,221	143,093	144,965	146,837	148,709	150,581	152,451	154,323	156,195	158,067	159,939	161,811	163,683	22,462	152,454
13	310.2 Power Generation Equipment	41,033	42,338	43,643	44,948	46,253	47,558	48,863	50,168	51,473	52,778	54,083	55,388	56,693	15,660	48,865
14	311.2 Pumping Equipment	624,409	631,239	638,069	644,899	647,802	654,632	661,461	668,291	675,121	681,951	688,781	695,611	702,441	78,032	663,426
15	339.2 Other Plant & Miscellaneous	1,966	1,986	2,024	2,052	2,080	2,108	2,130	2,158	2,186	2,214	2,242	2,270	2,298	330	2,133
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	36,031	36,215	36,399	36,583	36,767	36,951	37,127	37,311	37,495	37,679	37,863	38,047	38,231	2,200	37,134
19	320.3 Water Treatment Equipment	114,238	79,172	80,195	81,218	82,241	83,264	84,260	85,303	86,326	87,349	88,372	89,395	90,418	(23,820)	102,330
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	432	432	432	432	432	432	432	432	432	432	432	432	432	0	432
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	2,697	2,853	3,009	3,165	3,321	3,477	3,639	3,795	3,951	4,107	4,263	4,419	4,575	1,878	3,637
25	330.4 Distribution Reservoirs	357,334	360,593	363,852	367,111	370,370	373,629	376,883	380,142	383,401	386,660	389,919	393,178	396,437	39,103	376,886
26	331.4 Transmission & Distribution	1,708,285	1,721,639	1,736,681	1,751,723	1,766,765	1,781,807	1,796,863	1,809,307	1,824,349	1,839,391	1,854,433	1,869,475	1,884,517	176,232	1,796,403
27	333.4 Services	655,151	662,072	668,993	675,914	682,835	689,756	696,697	703,618	710,539	717,460	724,381	731,302	738,223	83,072	696,688
28	334.4 Meters & Meter Installation	599,198	608,634	618,070	627,506	636,942	646,378	655,807	665,243	674,679	684,115	693,551	702,987	712,423	113,225	655,811
29	335.4 Hydrants	36,408	36,728	37,048	37,368	37,688	38,008	38,332	38,652	38,972	39,292	39,612	39,932	40,252	3,844	38,332
30	339.4 Other Plant & Miscellaneous	1,950	1,957	1,964	1,971	1,978	1,985	1,991	1,998	2,005	2,012	2,019	2,026	2,033	83	1,992
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	183,352	185,137	186,917	188,697	190,444	192,229	194,001	195,783	197,568	199,353	201,136	202,923	203,616	20,283	193,484
34	340.5 Office Furniture & Equipment	221,613	224,552	227,491	230,430	233,369	236,308	239,231	242,170	245,109	248,048	250,987	253,926	256,865	35,252	239,240
35	340.51 Computer Equipment	404,958	422,445	440,232	458,019	475,806	493,583	511,379	529,166	546,953	564,740	582,527	600,314	618,101	213,443	511,380
36	341.5 Transportation Equipment	488,016	498,842	509,051	518,311	528,648	539,274	549,392	559,910	570,536	581,162	591,788	602,414	570,401	82,386	529,209
37	342.5 Stores Equipment	2,339	2,376	2,413	2,450	2,487	2,524	2,570	2,607	2,644	2,681	2,718	2,755	2,792	453	2,565
38	343.5 Tools, Shop & Garage Equipment	137,144	138,656	140,167	141,676	143,187	144,699	146,198	147,710	149,222	150,734	152,246	153,758	155,180	18,016	146,152
39	344.5 Laboratory Equipment	19,820	20,795	21,770	22,745	23,720	24,695	25,671	26,646	27,621	28,596	29,571	30,546	31,521	11,701	25,670
40	345.5 Power Operated Equipment	265,371	267,304	269,236	271,161	273,093	275,026	276,947	278,880	280,813	282,746	284,679	286,612	288,326	22,956	276,849
41	346.5 Communication Equipment	61,866	62,869	64,072	65,275	66,478	67,681	68,880	70,083	71,286	72,489	73,692	74,895	76,098	14,432	68,882
42	347.5 Miscellaneous Equipment	9,485	9,861	10,231	10,574	10,942	11,318	11,676	12,050	12,426	12,802	13,178	13,554	12,578	3,384	11,182
43	348.5 Other Tangible Plant	52,317	52,766	53,215	53,664	54,113	54,562	54,966	55,437	55,886	56,335	56,784	57,233	57,682	5,365	54,999
44	**INTANGIBLE PLANT**	12,631	12,751	12,871	12,991	13,111	13,231	13,332	13,452	13,572	13,692	13,812	13,932	14,052	1,421	13,343
45	**SUPPLY & PUMPING**	1,099,537	1,112,240	1,124,943	1,136,446	1,145,222	1,157,925	1,170,594	1,183,297	1,196,000	1,208,703	1,221,406	1,234,109	1,246,812	147,275	1,173,182
46	**WATER TREATMENT PLANT**	150,701	115,819	117,026	118,233	119,440	120,647	121,839	123,046	124,253	125,460	126,667	127,874	129,081	(21,620)	139,896
47	**TRANSMISSION & DISTRIBUTION**	3,361,023	3,394,476	3,429,617	3,464,758	3,499,899	3,535,040	3,570,202	3,602,755	3,637,896	3,673,037	3,708,178	3,743,319	3,778,460	417,437	3,589,750
48	**GENERAL PLANT**	1,845,780	1,865,402	1,924,795	1,982,971	2,002,287	2,041,909	2,080,933	2,120,441	2,160,063	2,199,685	2,239,307	2,278,929	2,273,441	427,661	2,059,612
49	**TOTAL WATER ACCUM. DEPR.**	6,469,672	6,520,688	6,609,252	6,695,399	6,779,959	6,868,752	6,956,900	7,042,991	7,131,784	7,220,577	7,309,370	7,398,163	7,441,846	972,174	6,955,783

MONTHLY NET ADDITIONS / AVERAGE

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

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Net Additions	(15) Average Net Additions 1995
1	**INTANGIBLE PLANT**														
2	301.1 Organization	4	4	4	4	4	8	4	4	4	4	4	4	52	26
3	302.1 Franchises	55	55	55	55	55	48	55	55	55	55	55	55	653	327
4	339.1 Other Plant & Miscellaneous	61	61	61	61	61	45	61	61	61	61	61	61	718	359
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	1,356	1,356	156	1,356	1,356	1,344	1,356	1,356	1,356	1,356	1,356	1,356	15,060	7,531
8	305.2 Collecting & Impounding reservoirs	51	51	51	51	51	47	51	51	51	51	51	51	609	305
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	1,261	1,261	1,261	1,261	1,261	1,252	1,261	1,261	1,261	1,261	1,261	1,261	15,123	7,562
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	1,872	1,872	1,872	1,872	1,872	1,870	1,872	1,872	1,872	1,872	1,872	1,872	22,462	11,233
13	310.2 Power Generation Equipment	1,305	1,305	1,305	1,305	1,305	1,305	1,305	1,305	1,305	1,305	1,305	1,305	15,660	7,832
14	311.2 Pumping Equipment	6,830	6,830	6,830	2,903	6,830	6,629	6,830	6,830	6,830	6,830	6,830	6,830	78,032	39,017
15	339.2 Other Plant & Miscellaneous	28	28	28	28	28	22	28	28	28	28	28	28	330	165
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	184	184	184	184	184	176	184	184	184	184	184	184	2,200	1,103
19	320.3 Water Treatment Equipment	(35,066)	1,023	1,023	1,023	1,023	1,016	1,023	1,023	1,023	1,023	1,023	1,023	(23,820)	(11,909)
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	156	156	156	156	156	162	156	156	156	156	156	156	1,878	940
25	330.4 Distribution Reservoirs	3,259	3,259	3,259	3,259	3,259	3,254	3,259	3,259	3,259	3,259	3,259	3,259	39,103	19,552
26	331.4 Transmission & Distribution	13,354	15,042	15,042	15,042	15,042	15,046	12,454	15,042	15,042	15,042	15,042	15,042	176,232	88,116
27	333.4 Services	6,921	6,921	6,921	6,921	6,921	6,941	6,921	6,921	6,921	6,921	6,921	6,921	83,072	41,536
28	334.4 Meters & Meter Installation	9,436	9,436	9,436	9,436	9,436	9,429	9,436	9,436	9,436	9,436	9,436	9,436	113,225	56,614
29	335.4 Hydrants	320	320	320	320	320	324	320	320	320	320	320	320	3,844	1,924
30	339.4 Other Plant & Miscellaneous	7	7	7	7	7	6	7	7	7	7	7	7	83	42
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	1,786	1,779	1,750	1,778	1,786	1,771	1,782	1,786	1,786	1,786	1,786	693	20,263	10,131
34	340.5 Office Furniture & Equipment	2,939	2,939	2,939	2,939	2,939	2,923	2,939	2,939	2,939	2,939	2,938	2,939	35,252	17,627
35	340.51 Computer Equipment	17,787	17,787	17,787	17,787	17,787	17,786	17,787	17,787	17,787	17,787	17,787	17,787	213,443	106,723
36	341.5 Transportation Equipment	10,626	10,409	9,259	10,337	10,626	10,116	10,518	10,626	10,626	10,626	10,626	(32,012)	82,366	41,194
37	342.5 Stores Equipment	37	37	37	37	37	46	37	37	37	37	37	37	453	226
38	343.5 Tools, Shop & Garage Equipment	1,512	1,511	1,508	1,511	1,512	1,499	1,512	1,512	1,512	1,512	1,512	1,403	18,016	9,009
39	344.5 Laboratory Equipment	975	975	975	975	975	976	975	975	975	975	975	975	11,701	5,852
40	345.5 Power Operated Equipment	1,933	1,932	1,926	1,932	1,933	1,921	1,932	1,933	1,933	1,933	1,933	1,715	22,956	11,478
41	346.5 Communication Equipment	1,203	1,203	1,203	1,203	1,203	1,199	1,203	1,203	1,203	1,203	1,203	1,203	14,432	7,217
42	347.5 Miscellaneous Equipment	376	371	342	369	376	358	373	376	376	376	376	(675)	3,394	1,699
43	348.5 Other Tangible Plant	449	449	449	449	449	426	449	449	449	449	449	449	5,365	2,683
44	**INTANGIBLE PLANT**	120	120	120	120	120	101	120	120	120	120	120	120	1,421	712
45	**SUPPLY & PUMPING**	12,703	12,703	11,503	8,776	12,703	12,669	12,703	12,703	12,703	12,703	12,703	12,703	147,275	73,645
46	**WATER TREATMENT PLANT**	(34,882)	1,207	1,207	1,207	1,207	1,192	1,207	1,207	1,207	1,207	1,207	1,207	(21,620)	(10,806)
47	**TRANSMISSION & DISTRIBUTION**	33,453	35,141	35,141	35,141	35,141	35,162	32,553	35,141	35,141	35,141	35,141	35,141	417,437	208,728
48	**GENERAL PLANT**	39,622	39,393	38,176	39,317	39,622	39,024	39,507	39,622	39,622	39,622	39,622	(5,488)	427,681	213,841
49	**TOTAL NET ADDITIONS**	51,016	88,564	86,147	84,561	88,793	88,148	86,090	88,793	88,793	88,793	88,793	43,883	972,174	486,120

Note: May not cross [illegible] rounding.

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

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

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Gross Additions	(15) Average Gross Add. 1995
1	**INTANGIBLE PLANT**														
2	301.1 Organization	4	4	4	4	4	8	4	4	4	4	4	4	52	26
3	302.1 Franchises	55	55	55	55	55	48	55	55	55	55	55	55	663	327
4	339.1 Other Plant & Miscellaneous	61	61	61	61	61	45	61	61	61	61	61	61	716	359
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	1,356	1,356	1,356	1,356	1,356	1,344	1,356	1,356	1,356	1,356	1,356	1,356	16,280	8,131
8	305.2 Collecting & Impounding reservoirs	51	51	51	51	51	47	51	51	51	51	51	51	608	305
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	1,261	1,261	1,261	1,261	1,261	1,252	1,261	1,261	1,261	1,261	1,261	1,261	15,125	7,562
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	1,872	1,872	1,872	1,872	1,872	1,870	1,872	1,872	1,872	1,872	1,872	1,872	22,462	11,233
13	310.2 Power Generation Equipment	1,305	1,305	1,305	1,305	1,305	1,305	1,305	1,305	1,305	1,305	1,305	1,305	15,660	7,832
14	311.2 Pumping Equipment	6,830	6,830	6,830	6,830	6,830	6,829	6,830	6,830	6,830	6,830	6,830	6,830	81,959	40,981
15	339.2 Other Plant & Miscellaneous	28	28	28	28	28	22	28	28	28	28	28	28	330	165
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	184	184	184	184	184	176	184	184	184	184	184	184	2,200	1,103
19	320.3 Water Treatment Equipment	1,023	1,023	1,023	1,023	1,023	1,016	1,023	1,023	1,023	1,023	1,023	1,023	12,269	6,136
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	156	156	156	156	156	152	156	156	156	156	156	156	1,878	940
25	330.4 Distribution Reservoirs	3,259	3,259	3,259	3,259	3,259	3,254	3,259	3,259	3,259	3,259	3,259	3,259	39,103	19,552
26	331.4 Transmission & Distribution	15,042	15,042	15,042	15,042	15,042	15,046	15,042	15,042	15,042	15,042	15,042	15,042	180,508	90,256
27	333.4 Services	6,921	6,921	6,921	6,921	6,921	6,941	6,921	6,921	6,921	6,921	6,921	6,921	83,072	41,536
28	334.4 Meters & Meter Installation	9,436	9,436	9,436	9,436	9,436	9,429	9,436	9,436	9,436	9,436	9,436	9,436	113,225	56,614
29	335.4 Hydrants	320	320	320	320	320	324	320	320	320	320	320	320	3,844	1,924
30	339.4 Other Plant & Miscellaneous	7	7	7	7	7	6	7	7	7	7	7	7	83	42
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	1,785	1,785	1,785	1,785	1,785	1,784	1,785	1,785	1,785	1,785	1,785	1,785	21,419	10,711
34	340.5 Office Furniture & Equipment	2,939	2,939	2,939	2,939	2,939	2,923	2,939	2,939	2,939	2,939	2,939	2,939	35,252	17,627
35	340.51 Computer Equipment	17,787	17,787	17,787	17,787	17,787	17,786	17,787	17,787	17,787	17,787	17,787	17,787	213,443	106,723
36	341.5 Transportation Equipment	10,626	10,626	10,626	10,626	10,626	10,610	10,626	10,626	10,626	10,626	10,626	10,626	127,496	63,750
37	342.5 Stores Equipment	37	37	37	37	37	46	37	37	37	37	37	37	463	228
38	343.5 Tools, Shop & Garage Equipment	1,512	1,512	1,512	1,512	1,512	1,500	1,512	1,512	1,512	1,512	1,512	1,512	18,132	9,066
39	344.5 Laboratory Equipment	975	975	975	975	975	976	975	975	975	975	975	975	11,701	5,852
40	345.5 Power Operated Equipment	1,933	1,933	1,933	1,933	1,933	1,924	1,933	1,933	1,933	1,933	1,933	1,933	23,187	11,597
41	346.5 Communication Equipment	1,203	1,203	1,203	1,203	1,203	1,199	1,203	1,203	1,203	1,203	1,203	1,203	14,432	7,217
42	347.5 Miscellaneous Equipment	376	376	376	376	376	370	376	376	376	376	376	376	4,506	2,255
43	348.5 Other Tangible Plant	449	449	449	449	449	426	449	449	449	449	449	449	5,385	2,693
44	**INTANGIBLE PLANT**	120	120	120	120	120	101	120	120	120	120	120	120	1,421	712
45	**SUPPLY & PUMPING**	12,703	12,703	12,703	12,703	12,703	12,669	12,703	12,703	12,703	12,703	12,703	12,703	152,402	76,209
46	**WATER TREATMENT PLANT**	1,207	1,207	1,207	1,207	1,207	1,192	1,207	1,207	1,207	1,207	1,207	1,207	14,469	7,239
47	**TRANSMISSION & DISTRIBUTION**	35,141	35,141	35,141	35,141	35,141	35,162	35,141	35,141	35,141	35,141	35,141	35,141	421,713	210,866
48	**GENERAL PLANT**	39,622	39,622	39,622	39,622	39,622	39,544	39,622	39,622	39,622	39,622	39,622	39,622	475,386	237,711
49	**TOTAL GROSS ADDITIONS**	88,793	88,793	88,793	88,793	88,793	88,668	88,793	88,793	88,793	88,793	88,793	88,793	1,065,391	532,737

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995

MONTHLY RETIREMENTS / AVERAGE

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

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Total Retirements	(15) Average Retirements 1995
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	1,200	0	0	0	0	0	0	0	0	0	1,200	600
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	3,927	0	0	0	0	0	0	0	0	3,927	1,964
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	36,089	0	0	0	0	0	0	0	0	0	0	0	36,089	18,045
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	1,688	0	0	0	0	0	2,588	0	0	0	0	0	4,276	2,138
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	6	35	7	0	13	3	0	0	0	0	1,092	1,156	578
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	217	1,367	289	0	492	106	0	0	0	0	42,636	45,110	22,555
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	1	4	1	0	1	0	0	0	0	0	109	116	58
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	1	7	1	0	3	1	0	0	0	0	218	231	115
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	5	34	7	0	12	3	0	0	0	0	1,051	1,112	556
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	1,200	3,927	0	0	0	0	0	0	0	0	5,127	2,564
46	**WATER TREATMENT PLANT**	36,089	0	0	0	0	0	0	0	0	0	0	0	36,089	18,045
47	**TRANSMISSION & DISTRIBUTION**	1,688	0	0	0	0	0	2,588	0	0	0	0	0	4,276	2,138
48	**GENERAL PLANT**	0	229	1,446	305	0	520	115	0	0	0	0	45,110	47,725	23,862
49	**TOTAL RETIREMENTS**	37,777	229	2,646	4,232	0	520	2,703	0	0	0	0	45,110	93,217	46,609

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

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

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Total Adjustments	(15) Ave. Utility Adjustments 1995
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

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

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

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

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-9 (W)(1/7)	(3) 1995 NON-USED & USEFUL Percentage F-Schedules	(4) 1995 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	300	0.00%	0
3	302.1 Franchises	6,863	0.00%	0
4	339.1 Other Plant & Miscellaneous	6,180	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	0	0.00%	0
7	304.2 Structures & Improvements	162,953	6.45%	10,515
8	305.2 Collecting & Impounding reservoirs	8,381	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	134,970	11.82%	15,947
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	152,454	8.52%	12,995
13	310.2 Power Generation Equipment	48,865	11.78%	5,757
14	311.2 Pumping Equipment	663,426	14.79%	98,151
15	339.2 Other Plant & Miscellaneous	2,133	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	0	0.00%	0
18	304.3 Structures & Improvements	37,134	0.00%	0
19	320.3 Water Treatment Equipment	102,330	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	432	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	3,837	0.00%	0
25	330.4 Distribution Reservoirs	376,886	0.00%	0
26	331.4 Transmission & Distribution	1,796,403	22.84%	410,384
27	333.4 Services	696,689	0.00%	0
28	334.4 Meters & Meter Installation	655,811	0.00%	0
29	335.4 Hydrants	38,332	0.00%	0
30	339.4 Other Plant & Miscellaneous	1,992	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	0	0.00%	0
33	304.5 Structures & Improvements	193,484	0.00%	0
34	340.5 Office Furniture & Equipment	239,240	0.00%	0
35	340.51 Computer Equipment	511,380	0.00%	0
36	341.5 Transportation Equipment	529,209	0.00%	0
37	342.5 Stores Equipment	2,565	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	148,152	0.00%	0
39	344.5 Laboratory Equipment	25,670	0.00%	0
40	345.5 Power Operated Equipment	276,849	0.00%	0
41	346.5 Communication Equipment	68,882	0.00%	0
42	347.5 Miscellaneous Equipment	11,182	0.00%	0
43	348.5 Other Tangible Plant	54,999	0.00%	0
44	**INTANGIBLE PLANT**	13,343	0.00%	0
45	**SUPPLY & PUMPING**	1,173,182	12.22%	143,365
46	**WATER TREATMENT PLANT**	139,896	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	3,569,750	11.50%	410,384
48	**GENERAL PLANT**	2,059,612	0.00%	0
49	**TOTAL**	6,955,783	7.96%	553,749

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

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

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

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

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

Line No.	(1) Description	(2) Water CIAC Year-End Balances
1	Balance per order 12/31/84	0
2	Utility Adjustments to ordered balance (1)	0
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	12/31/85 Balance	0
8	Balance per order 12/31/85	0
9	Utility Adjustments to ordered balance (1)	0
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	12/31/86 Balance	0
15	Balance per order 12/31/86	0
16	Utility Adjustments to ordered balance (1)	0
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	12/31/87 Balance	0
22	Balance per books 12/21/87 (Valrico Hills)	0
23	Utility Adjustments to ordered balance (1)	0
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	12/31/88 Balance	0
29	Balance per order 12/31/88 (Gibsonia Estates and Lake Gibson), 04/30/89 (Orange Hill/Sugar Creek)	176,041
30	Utility Adjustments to ordered balance (1)	0
31	1989 Additions	3,550
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	3,550
35	12/31/89 Balance	179,591
36	Balance per order 12/31/89	0
37	Utility Adjustments to ordered balance (1)	0
38	1990 Additions	3,775
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	3,775
42	12/31/90 Balance	183,366

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

Note: May not cross foot due to rounding.

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

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

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

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

Line No.	Description	(1)	(2) Water CIAC Year-End Balances
1	12/31/90 Balance		183,366
2	Balance per order 12/31/90 (Hershel Heights) and 08/31/91(Seaboard)		421,743
3	Utility Adjustments to ordered (1)		0
4	1991 Additions		3,160
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		3,160
8	12/31/91 Balance		608,269
9	Balance per order 12/31/91 (Spring Hill)		6,938,703
10	Utility Adjustments to ordered (1)		0
11	1992 Additions		456,965
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		456,965
15	12/31/92 Balance		8,003,937
16	Balance per order12/31/92		0
17	Utility Adjustments to ordered (1)		0
18	1993 Additions		249,686
19	1993 Retirements		0
20	1993 Adjustments		0
21	1993 Net Additions		249,686
22	12/31/93 Balance		8,253,623
23	Balance per order 12/31/93		0
24	Utility Adjustments to ordered		0
25	1994 Additions		493,384
26	1994 Retirements		0
27	1994 Adjustments		0
28	1994 Net Additions		493,384
29	12/31/94 Balance		8,747,007
30	Balance per order 12/31/94		0
31	Utility Adjustments to ordered (1)		0
32	1995 Additions		514,563
33	1995 Retirements		0
34	1995 Adjustments		0
35	1995 Net Additions		514,563
36	12/31/95 Balance		9,261,570
37	Balance per order 12/31/95		0
38	Utility Adjustments to ordered (1)		0
39	1996 Additions		0
40	1996 Retirements		0
41	1996 Adjustments		0
42	1996 Net Additions		0
43	12/31/96 Balance		0

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

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1995 CONTRIBUTIONS IN AID OF CONSTRUCTION					1995 AVERAGE BALANCE			1995 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/94	Net Additions	Balance Per Books 12/31/95	Utility Adjustments	Adjusted Balance 12/31/95	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	1,959,749	68,040	2,027,789	0	2,027,789	1,993,769	0	1,993,769	0.00%	0
2	Line/Main Extensions	1,596,456	250,776	1,847,232	0	1,847,232	1,721,844	0	1,721,844	0.00%	0
3	Meter Installation Fees	1,026,406	86,883	1,113,289	0	1,113,289	1,069,848	0	1,069,848	0.00%	0
4	Contributed Lines	1,863,813	0	1,863,813	0	1,863,813	1,863,812	0	1,863,812	11.76%	219,145
5	Cont. Prpty Other than Lines	218,210	0	218,210	0	218,210	218,210	0	218,210	14.53%	31,696
6	Service Installation Fees	2,082,372	108,864	2,191,236	0	2,191,236	2,136,805	0	2,136,805	0.00%	0
7	**TOTAL WATER CIAC**	8,747,006	514,563	9,261,569	0	9,261,569	9,004,288	0	9,004,288	2.79%	250,841
8	**FPSC MARGIN RESERVE - CIAC**				291,126	291,126	0	145,563	145,563		

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

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION -1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

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

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

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

Line No.	(1) Classification	(2) Balance Per Books 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/95	(15) Net Additions	(16) Average Balance 1995
1	Plant Capacity Fees	1,959,749	1,965,419	1,971,089	1,976,759	1,982,429	1,988,099	1,993,769	1,999,439	2,005,109	2,010,779	2,016,449	2,022,119	2,027,789	68,040	1,993,769
2	Line/Main Extensions	1,596,456	1,617,354	1,638,252	1,659,150	1,680,048	1,700,946	1,721,844	1,742,742	1,763,640	1,784,538	1,805,436	1,826,334	1,847,232	250,776	1,721,844
3	Meter Installation Fees	1,026,406	1,033,615	1,040,824	1,048,033	1,055,317	1,062,601	1,069,885	1,077,169	1,084,453	1,091,862	1,098,871	1,106,080	1,113,288	86,883	1,069,848
4	Contributed Lines	1,863,813	1,863,813	1,863,813	1,863,813	1,863,813	1,863,813	1,863,813	1,863,813	1,863,813	1,863,813	1,863,813	1,863,813	1,863,813	0	1,863,812
5	Cont. Prpty Other than Lines	218,210	218,210	218,210	218,210	218,210	218,210	218,210	218,210	218,210	218,210	218,210	218,210	218,210	0	218,210
6	Service Installation Fees	2,082,372	2,091,444	2,100,516	2,109,588	2,118,660	2,127,732	2,136,804	2,145,876	2,154,948	2,164,020	2,173,092	2,182,164	2,191,236	108,864	2,136,805
7	TOTAL WATER CIAC	8,747,006	8,788,855	8,832,704	8,875,553	8,918,477	8,961,401	9,004,325	9,047,249	9,090,173	9,133,022	9,175,871	9,218,720	9,261,569	514,563	9,004,288

Note: May not cross foot due to rounding.

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

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

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Additions	(15) Average Net Add. 1995
1	Plant Capacity Fees	5,670	5,670	5,670	5,670	5,670	5,670	5,670	5,670	5,670	5,670	5,670	5,670	68,040	34,020
2	Line/Main Extensions	20,898	20,898	20,898	20,898	20,898	20,898	20,898	20,898	20,898	20,898	20,898	20,898	250,776	125,388
3	Meter Installation Fees	7,209	7,209	7,209	7,284	7,284	7,284	7,284	7,284	7,209	7,209	7,209	7,209	86,883	43,442
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	9,072	9,072	9,072	9,072	9,072	9,072	9,072	9,072	9,072	9,072	9,072	9,072	108,864	54,432
7	TOTAL NET ADDITIONS	42,849	42,849	42,849	42,924	42,924	42,924	42,924	42,924	42,849	42,849	42,849	42,849	514,563	257,282

Note: May not cross foot due to rounding.

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

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

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Gross Additions	(15) Ave Gross Additions 1995
1	Plant Capacity Fees	5,670	5,670	5,670	5,670	5,670	5,670	5,670	5,670	5,670	5,670	5,670	5,670	68,040	34,020
2	Line/Main Extensions	20,898	20,898	20,898	20,898	20,898	20,898	20,898	20,898	20,898	20,898	20,898	20,898	250,776	125,388
3	Meter Installation Fees	7,209	7,209	7,209	7,284	7,284	7,284	7,284	7,284	7,209	7,209	7,209	7,209	86,883	43,442
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	9,072	9,072	9,072	9,072	9,072	9,072	9,072	9,072	9,072	9,072	9,072	9,072	108,864	54,432
7	TOTAL GROSS ADDITIONS	42,849	42,849	42,849	42,924	42,924	42,924	42,924	42,924	42,849	42,849	42,849	42,849	514,563	257,282

7/25/95 1:33 PM A12W4.XLS

Note: May not cross foot due to rounding.

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

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

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL RETIREMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

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

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

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Adjustments	(15) Ave. Utility Adjustments 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL UTILITY ADJUSTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	FPSC Margin Reserve - CIAC	0	0	0	0	0	0	0	0	0	0	0	291,126	291,126	145,563

Note: May not cross foot due to rounding.

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

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

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

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

Line No.	(1) Description	(2) Water Accum. Amort. of CIAC Year-End Balances
1	Balance per order 12/31/84	0
2	Utility Adjustments to ordered balance (1)	0
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	12/31/85 Balance	0
8	Balance per order 12/31/85	0
9	Utility Adjustments to ordered balance (1)	0
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	12/31/86 Balance	0
15	Balance per order 12/31/86	0
16	Utility Adjustments to ordered balance (1)	0
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	12/31/87 Balance	0
22	Balance per books 12/21/87 (Valrico Hills)	0
23	Utility Adjustments to ordered balance (1)	0
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	12/31/88 Balance	0
29	Balance per order 12/31/88 (Gibsonia Estates and Lake Gibson), 04/30/89 (Orange Hill/Sugar Creek)	35,724
30	Utility Adjustments to ordered balance (1)	0
31	1989 Additions	6,514
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	6,514
35	12/31/89 Balance	42,238
36	Balance per order 12/31/89	0
37	Utility Adjustments to ordered balance (1)	0
38	1990 Additions	6,930
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	6,930
42	12/31/90 Balance	49,168

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

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

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

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

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

Line No.	(1) Description	(2) Water Accum. Amort. of CIAC Year-End Balances
1	**12/31/90 Balance**	49,186
2	**Balance per order 12/31/90 (Hershel Heights) and 09/31/91(Seaboard)**	(49,843)
3	Utility Adjustments to ordered (1)	55,087
4	1991 Additions	8,788
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	8,788
8	**12/31/91 Balance**	63,181
9	**Balance per order 12/31/91 (Spring Hill)**	949,770
10	Utility Adjustments to ordered (1)	0
11	1992 Additions	194,542
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	194,542
15	**12/31/92 Balance**	1,207,493
16	**Balance per order12/31/92**	0
17	Utility Adjustments to ordered (1)	0
18	1993 Additions	217,296
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	217,296
22	**12/31/93 Balance**	1,424,789
23	**Balance per order 12/31/93**	0
24	Utility Adjustments to ordered	0
25	1994 Additions	256,128
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	256,128
29	**12/31/94 Balance**	1,680,917
30	**Balance per order 12/31/94**	0
31	Utility Adjustments to ordered (1)	0
32	1995 Additions	271,069
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	271,069
36	**12/31/95 Balance**	1,951,986
37	**Balance per order 12/31/95**	0
38	Utility Adjustments to ordered (1)	0
39	1996 Additions	0
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	0
43	**12/31/96 Balance**	0

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

Note: May not cross foot due to rounding.

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

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1995 ACCUMULATED AMORTIZATION OF CIAC					1995 AVERAGE BALANCE			1995 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/94	Net Additions	Balance Per Books 12/31/95	Utility Adjustments	Adjusted Balance 12/31/95	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	597,593	75,544	673,137	0	673,137	635,366	0	635,366	0.00%	0
2	Line/Main Extensions	221,137	40,119	261,256	0	261,256	241,198	0	241,198	0.00%	0
3	Meter Installation Fees	241,700	53,331	295,031	0	295,031	268,367	0	268,367	0.00%	0
4	Contributed Lines	193,884	42,176	236,060	0	236,060	214,973	0	214,973	12.04%	25,891
5	Cont. Prpty Other than Lines	45,588	7,069	52,657	0	52,657	49,124	0	49,124	7.69%	3,778
6	Service Installation Fees	381,017	52,830	433,847	0	433,847	407,433	0	407,433	0.00%	0
7	**TOTAL ACCUM. AMORT. WATER CIAC**	1,680,919	271,069	1,951,988	0	1,951,988	1,816,461	0	1,816,461	1.63%	29,669

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

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

Note: May not cross foot due to rounding.

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

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

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

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

Line No.	(1) Classification	(2) Balance Per Books 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/95	(15) Net Additions	(16) Ave. Utility Balance 1995
1	Plant Capacity Fees	597,593	603,886	610,183	616,478	622,773	629,068	635,367	641,662	647,957	654,252	660,547	666,842	673,137	75,544	635,366
2	Line/Main Extensions	221,137	224,480	227,823	231,166	234,509	237,852	241,198	244,541	247,884	251,227	254,570	257,913	261,256	40,119	241,196
3	Meter Installation Fees	241,700	246,143	250,586	255,029	259,472	263,915	268,373	272,816	277,259	281,702	286,145	290,588	295,031	53,331	268,367
4	Contributed Lines	193,884	197,399	200,914	204,429	207,944	211,459	214,970	218,485	222,000	225,515	229,030	232,545	236,060	42,176	214,973
5	Cont. Prpty Other than Lines	45,588	46,178	46,768	47,358	47,948	48,538	49,117	49,707	50,297	50,887	51,477	52,067	52,657	7,069	49,124
6	Service Installation Fees	381,017	385,419	388,821	394,223	398,625	403,027	407,435	411,837	416,239	420,641	425,043	429,445	433,847	52,830	407,433
7	TOTAL ACC. AMORT. CIAC	1,680,919	1,703,507	1,726,095	1,748,683	1,771,271	1,793,859	1,816,460	1,839,048	1,861,636	1,884,224	1,906,812	1,929,400	1,951,988	271,069	1,816,461

Note: May not cross foot due to rounding.

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

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

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Net Additions	(15) Average Net Add. 1995
1	Plant Capacity Fees	6,295	6,295	6,295	6,295	6,295	6,299	6,295	6,295	6,295	6,295	6,295	6,295	75,544	37,773
2	Line/Main Extensions	3,343	3,343	3,343	3,343	3,343	3,346	3,343	3,343	3,343	3,343	3,343	3,343	40,119	20,061
3	Meter Installation Fees	4,443	4,443	4,443	4,443	4,443	4,458	4,443	4,443	4,443	4,443	4,443	4,443	53,331	26,667
4	Contributed Lines	3,515	3,515	3,515	3,515	3,515	3,511	3,515	3,515	3,515	3,515	3,515	3,515	42,176	21,089
5	Cont. Prpty Other than Lines	590	590	590	590	590	579	590	590	590	590	590	590	7,069	3,536
6	Service Installation Fees	4,402	4,402	4,402	4,402	4,402	4,408	4,402	4,402	4,402	4,402	4,402	4,402	52,830	26,416
7	TOTAL NET ADDITIONS	22,588	22,588	22,588	22,588	22,588	22,601	22,588	22,588	22,588	22,588	22,588	22,588	271,069	135,542

Note: May not cross foot due to rounding.

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

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

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Gross Additions	(15) Average Gross Add. 1995
1	Plant Capacity Fees	6,295	6,295	6,295	6,295	6,295	6,299	6,295	6,295	6,295	6,295	6,295	6,295	75,544	37,773
2	Line/Main Extensions	3,343	3,343	3,343	3,343	3,343	3,346	3,343	3,343	3,343	3,343	3,343	3,343	40,119	20,061
3	Meter Installation Fees	4,443	4,443	4,443	4,443	4,443	4,458	4,443	4,443	4,443	4,443	4,443	4,443	53,331	26,667
4	Contributed Lines	3,515	3,515	3,515	3,515	3,515	3,511	3,515	3,515	3,515	3,515	3,515	3,515	42,176	21,089
5	Cont. Prpty Other than Lines	590	590	590	590	590	579	590	590	590	590	590	590	7,089	3,536
6	Service Installation Fees	4,402	4,402	4,402	4,402	4,402	4,406	4,402	4,402	4,402	4,402	4,402	4,402	52,830	26,416
7	TOTAL GROSS ADDITIONS	22,588	22,588	22,588	22,588	22,588	22,601	22,588	22,588	22,588	22,588	22,588	22,588	271,089	135,542

Note: May not cross foot due to rounding.

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

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

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL RETIREMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

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

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

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

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

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Adjustments	(15) Ave. Utility Adjustments 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL UTILITY ADJUSTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -1995
CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

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

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

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

See Schedule A-15 for 1996.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1995
SUMMARY

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

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

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

See Schedule A-15 for 1996.

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

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

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

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

Line No.	(1) Description	(2) Water Advances For Construction Year-end Balances
1	**12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93**	14,706
2	Utility Adjustments to Beginning Balance	94
3	**Restated Balance 12/31/91**	14,800
4	1992 Additions	0
5	1992 Adjustments	0
6	**12/31/92 Balance**	14,800
7	1993 Additions	0
8	1993 Adjustments	0
9	**12/31/93 Balance**	14,800
10	1994 Additions	0
11	1994 Adjustments	0
12	**12/31/94 Balance**	14,800
13	1995 Additions	0
14	1995 Adjustments	0
15	**12/31/95 Balance**	14,800
16	1996 Additions	
17	1996 Adjustments	
18	**12/31/96 Balance**	

AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

19	Beginning Balance 12/31/94	14,800
20	Jan	14,800
21	Feb	14,800
22	Mar	14,800
23	Apr	14,800
24	May	14,800
25	Jun	14,800
26	Jul	14,800
27	Aug	14,800
28	Sep	14,800
29	Oct	14,800
30	Nov	14,800
31	Ending Balance 12/31/95	14,800
32	Average Balance	14,800
33	Non-used and Useful Percentage	100.00%
34	Non-used and Useful Amount	14,800

35 **Company Policy:** SSU either constructs facilities and bills Topeka Group for the cost thereof or a related company (Lehigh Acquisition Corporation)
36 constructs facilities and bills SSU for them. In both cases, Advances for Construction are recorded and repaid out of future
37 connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER WORKING CAPITAL ALLOWANCE CALCULATION - 1995

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

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

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

(1)		(2)	(3)	(4)	(5)
		1995 WORKING CAPITAL ALLOWANCE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Total Operation and Maintenance Expenses	3,538,730	0	3,538,730	B-1(W)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	442,342	0	442,342	

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1995

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

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

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

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/95	(15) Test Year Simple Average Balance
1	Utility Plant in Service	308,070,115	309,462,352	309,890,987	310,165,149	310,960,283	312,775,142	316,611,137	319,117,913	319,369,094	322,683,120	324,306,791	325,598,238	335,186,486	267,219,860
2	Construction in Process	6,947,933	6,036,833	9,548,746	11,590,639	13,360,405	14,112,844	13,193,554	12,886,140	13,293,585	11,406,974	11,473,435	11,452,647	6,725,170	6,837,825
3															
4	**GROSS UTILITY PLANT**	316,018,048	317,499,185	319,439,733	321,755,788	324,320,688	326,887,986	329,804,691	332,004,053	332,662,679	334,090,094	335,780,226	337,050,885	341,911,656	328,984,857
5															
6	Less: Accumulated Deprec.	(73,806,379)	(74,742,091)	(75,672,733)	(76,592,111)	(77,801,349)	(78,619,073)	(79,500,770)	(80,401,643)	(81,384,671)	(82,180,419)	(83,165,386)	(84,116,890)	(84,815,719)	(79,311,049)
7															
8	**NET UTILITY PLANT**	242,211,669	242,757,094	243,767,000	245,163,677	246,519,339	248,268,913	250,303,921	251,602,410	251,278,008	251,909,675	252,614,860	252,933,995	257,095,947	249,653,808
9															
10	Acquisition Adjustment	(1,524,066)	(1,524,066)	(1,524,066)	(1,524,066)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,631,714)
11	Accumulated Amortization	209,672	213,475	217,273	221,071	224,868	228,667	232,465	236,263	240,061	243,859	247,657	251,455	255,253	232,463
12															
13	**INVESTMENT IN UTILITY PLANT**	240,897,253	241,446,481	242,460,185	243,860,660	245,004,868	246,758,240	248,797,046	250,099,333	249,778,729	250,414,194	251,123,177	251,446,110	255,611,860	248,254,556
14															
15	Land Held For Resale	481,790	481,790	481,790	709,135	709,135	709,135	709,135	709,135	709,135	709,135	709,135	709,135	649,135	565,463
16	Bonds Receivable	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,202,500
17	Investment in Gas Assets	1,480,589	1,480,164	1,474,760	1,469,531	1,463,669	1,455,012	1,447,051	1,440,856	1,435,497	1,429,302	1,424,223	1,421,709	1,417,576	1,449,089
18															
19	**TOTAL OTHER INVESTMENTS**	4,182,379	4,181,954	4,176,550	4,398,666	4,392,824	4,384,147	4,341,186	4,334,991	4,329,632	4,323,437	4,318,358	4,315,844	4,251,713	4,217,046
20															
21	Cash	897,997	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	896,999
22	Special Deposits	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907
23	Restricted Cash	9,467,936	8,827,012	8,783,188	8,309,306	7,742,791	7,344,463	7,056,898	6,826,348	6,676,749	6,478,459	6,145,630	5,802,773	5,392,942	7,440,439
24	Utility Deposits	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881
25	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
26	Temporary Cash Investments	8,000,000	5,590,636	4,547,695	2,544,794	2,845,882	3,093,354	2,781,828	927,555	109,368	932,402	1,876,515	1,576,289	1,077,480	4,536,740
27															
28	**TOTAL CASH**	18,795,354	15,727,069	14,640,304	12,163,521	11,896,094	11,747,236	11,147,945	9,085,324	8,095,538	8,720,282	9,331,566	8,688,483	7,779,843	13,287,599
29															

7/25/95 2:03 PM A18W1.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1995

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

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

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

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/95	(15) Test Year Simple Average Balance
33	Customer Accounts Receivable	3,842,823	3,894,195	3,805,757	3,828,103	3,928,015	3,955,501	3,960,774	3,898,094	3,824,776	3,955,639	3,877,156	4,029,340	4,013,813	3,928,318
34	Other Accounts Receivable	329,240	334,429	301,616	309,794	347,259	380,099	384,121	341,504	314,268	363,507	334,131	388,345	381,585	355,413
35	Allowance for Doubtful Accounts	(326,785)	(352,702)	(344,692)	(346,716)	(355,765)	(358,255)	(358,732)	(353,055)	(346,415)	(358,287)	(351,159)	(384,942)	(383,536)	(345,161)
36	Notes Receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Inventories	351,572	394,149	436,726	479,303	521,880	394,149	436,726	479,303	521,880	564,457	394,149	436,726	479,301	415,437
38	Prepaid Expenses	80,352	124,036	190,417	171,179	181,941	162,764	143,587	87,371	94,763	49,500	2,537	(54,426)	(1,389)	39,482
39	Accrued Interest Receivable	196,029	222,633	238,016	244,847	254,629	268,355	177,036	196,779	215,169	231,340	236,540	243,146	167,986	181,996
40	Unbilled Revenues	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	4,005,610	3,748,141
41	Misc Current Assets	179,933	187,203	190,743	194,283	197,823	201,413	204,953	208,493	212,033	215,623	219,163	222,703	226,243	203,086
42															
43	TOTAL CURRENT ASSETS	8,143,835	8,294,613	8,309,255	8,371,464	8,566,453	8,474,698	8,419,138	8,349,160	8,327,146	8,512,470	8,203,186	8,391,583	8,909,593	8,526,714
44															
45	Unamortized Debt Issue Cost	2,558,722	2,504,853	2,450,984	2,397,115	2,343,246	2,289,377	2,235,508	2,181,639	2,127,770	2,073,901	2,020,032	1,966,163	1,912,294	2,235,508
46	Extraordinary Abandonment	690,175	690,175	690,175	421,495	410,551	399,607	388,663	377,719	366,775	355,831	344,887	333,943	322,999	506,567
47	Regulatory Assets	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,356,948	2,422,681
48	Preliminary Survey and Investigations	774,158	777,358	1,106,515	1,194,987	1,315,868	1,654,961	1,767,933	1,863,905	2,182,627	2,278,099	2,374,578	2,667,300	2,737,272	1,755,715
49	Temporary Clearing Accounts	(7,890)	0	0	0	0	0	0	0	0	0	0	0	0	(3,945)
50	Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	1,963,777	1,946,374	1,955,679	1,967,727	2,004,913	2,007,283	2,075,088	2,084,047	2,101,803	2,164,439	2,207,324	2,244,637	2,322,397	2,143,087
52	Other Deferred Debits	5,707,993	5,747,570	5,797,296	5,836,822	5,871,114	5,971,406	6,005,898	6,077,425	6,102,837	6,134,861	6,166,885	6,198,909	6,230,933	5,969,463
53	Deferred Federal Income Taxes	14,013,108	14,013,108	14,013,108	14,013,108	14,013,108	14,013,108	14,013,108	14,013,108	14,013,108	14,013,108	14,013,108	14,013,108	12,890,077	13,451,592
54	Deferred State Income Taxes	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,886,166	3,803,886
55															
56	TOTAL DEFERRED ASSETS	31,908,059	31,887,454	32,221,773	32,059,070	32,166,616	32,543,758	32,694,214	32,805,859	33,102,936	33,226,255	33,334,830	33,632,076	32,661,067	32,284,573
57															
58	TOTAL ASSETS	303,926,880	301,537,572	301,808,067	300,853,382	302,026,656	303,908,092	305,399,529	304,654,667	303,633,984	305,198,639	306,311,119	306,474,076	309,214,095	306,570,486

7/25/95 2:03 PM A18W2.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1995

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

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

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

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/95	(15) Test Year Simple Average Balance
1	Common Stock	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500
2	Additional Paid In Capital	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905
3	Retained Earnings	5,344,894	5,469,703	5,354,841	5,211,842	5,412,211	5,712,234	6,041,086	6,179,495	6,061,408	6,403,926	6,496,701	7,049,634	8,154,458	6,749,576
4															
5	TOTAL STOCKHOLDERS EQUITY	78,177,299	78,302,108	78,187,246	78,044,247	78,244,616	78,544,639	78,873,491	79,011,900	78,893,813	79,236,331	79,331,106	79,882,039	80,986,863	79,582,081
6															
7	Bonds Payable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Notes Payable to Parent	24,198,250	24,198,250	24,198,250	24,198,250	24,198,250	24,198,250	24,198,250	24,198,250	24,198,250	24,198,250	24,198,250	24,198,250	24,198,250	24,198,250
9	Other Long-Term Debt	80,814,090	80,763,304	80,735,279	80,707,109	80,493,793	80,485,330	79,936,720	79,907,961	78,879,053	78,849,996	78,820,786	78,791,425	79,444,333	80,129,212
10															
11	TOTAL LONG TERM DEBT	105,010,340	104,959,554	104,931,529	104,903,359	104,690,043	104,681,580	104,132,970	104,104,211	103,075,303	103,046,245	103,017,036	102,987,675	103,640,583	104,325,462
12															
13	TOTAL CAPITALIZATION	183,187,639	183,261,662	183,118,775	182,947,606	182,934,659	183,226,219	183,006,461	183,116,111	181,969,116	182,282,576	182,348,142	182,869,714	184,627,446	183,907,543
14															
15	Accounts Payable	3,519,486	1,388,801	1,686,370	1,797,301	1,914,161	1,962,851	2,074,810	1,762,127	1,787,900	1,466,905	1,402,219	1,300,411	1,785,200	2,052,343
16	Accounts Payable-Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
17	Current Portion of Debt	2,021,536	2,023,203	2,024,878	2,026,563	2,036,256	2,039,963	2,041,677	2,043,402	2,045,137	2,046,882	2,048,637	2,050,403	2,052,178	2,036,858
18	Accounts Payable-Affiliates	1,734,408	1,868,777	792,845	980,789	1,168,753	1,356,707	1,544,661	1,732,615	650,266	838,220	1,026,174	1,214,128	(88,513)	833,947
19	Customer Deposits	1,697,673	1,703,034	1,708,412	1,713,808	1,719,222	1,724,653	1,730,102	1,735,568	1,741,052	1,746,554	1,752,074	1,757,611	1,763,167	1,730,420
20	Accrued Taxes Payable	3,255,004	3,802,620	4,159,360	2,412,421	2,987,857	3,511,665	4,163,786	4,595,178	4,954,773	5,597,553	6,002,174	4,847,215	4,408,862	3,830,983
21	Accrued Interest-Debt	1,760,712	145,083	586,204	942,053	1,009,037	1,384,075	1,759,252	143,333	517,206	892,800	986,787	1,342,636	1,718,543	1,739,828
22	Other Accrued Interest	50,275	52,110	52,275	52,440	52,605	52,772	52,938	53,106	53,273	53,442	53,611	53,780	53,950	52,113
23	Notes Payable	27,730	27,020	26,304	25,582	24,854	24,120	23,380	22,634	21,882	21,123	20,358	19,587	18,809	23,270
24	Accrued Liabilities	986,475	1,202,785	1,283,350	1,310,886	1,196,451	1,277,016	1,339,581	1,420,146	1,500,711	1,581,276	1,661,841	1,742,406	1,782,971	1,379,223
25															
26	TOTAL CURRENT LIABILITIES	15,514,090	12,665,225	12,751,790	11,713,644	12,542,990	13,785,413	15,181,958	13,959,899	13,723,991	14,896,545	15,395,866	14,899,968	13,947,058	14,730,574
27															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1995

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

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

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

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/95	(15) Test Year Simple Average Balance
28	Advances For Construction	4,236,230	4,482,400	4,726,570	4,970,740	5,214,910	5,459,080	5,703,250	5,947,420	6,191,590	6,435,760	6,679,930	6,924,100	7,168,270	5,703,250
29	Deferred Revenues	23,044	23,044	23,044	0	0	0	0	0	0	0	0	0	0	11,522
30	Other Deferred Credits	2,334,736	2,403,283	2,471,938	2,540,701	2,609,571	2,678,545	2,703,990	2,773,244	2,842,627	2,912,131	2,981,762	3,051,509	2,621,307	2,478,022
31	Regulatory Liabilities	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125
32	Pension And Benefits Reserves	(341,716)	(313,181)	(284,646)	(336,111)	(307,576)	(279,041)	(330,506)	(301,971)	(273,436)	(324,901)	(296,366)	(267,831)	(319,296)	(330,506)
33	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Contributions in Aid Construction	98,794,911	99,046,771	99,299,806	99,553,591	99,808,669	100,069,812	100,383,900	100,647,086	100,904,777	101,158,787	101,411,822	101,664,032	101,915,567	100,355,239
35	Accumulated Amortization	(23,786,886)	(24,020,647)	(24,254,408)	(24,488,169)	(24,721,930)	(24,955,691)	(25,189,452)	(25,423,213)	(25,656,974)	(25,890,735)	(26,124,496)	(26,358,257)	(26,592,018)	(25,189,452)
36	Deferred Investment Tax Credit	1,404,513	1,400,896	1,396,879	1,393,061	1,389,244	1,385,426	1,381,609	1,377,792	1,373,974	1,370,157	1,366,340	1,362,522	1,358,705	1,381,609
37	Deferred Taxes-AFUDC	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191
38	Deferred Income Taxes	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	21,155,740	20,191,372
39															
40	TOTAL DEFERRED CREDITS	105,225,151	105,580,885	105,937,502	106,192,132	106,551,207	106,916,450	107,211,110	107,576,657	107,940,877	108,219,518	108,577,311	108,934,394	110,639,591	107,932,371
41															
42	TOTAL CAPITAL AND LIABILITIES	303,928,880	301,537,572	301,808,087	300,853,382	302,029,856	303,908,082	305,399,529	304,654,667	303,633,984	305,198,639	306,311,119	306,474,076	309,214,095	305,570,466

7/25/95 2:01 PM A19W2.XLS

Note: May not cross foot due to rounding.

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

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

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

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

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

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

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION

	(1)	(2)	(3)	(4)
	ACQUISITION ADJUSTMENTS:	1995	Supporting Schedules	Recap Schedules
14	Average Balance	0	Above	
15	Composite Non-Used & Useful Plant in Service - % (1)	0.00%	A-5 (W)	
16	AVERAGE NON-USED & USEFUL AMOUNT	0		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	0	Above	
18	Composite Non-Used & Useful Accumulated Depreciation - % (1)	0.00%	A-9 (W)	
19	AVERAGE NON-USED & USEFUL AMOUNT	0		
20	NET NON-USED AND USEFUL AMOUNT	0		A-7 (W)

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

Note: May not cross foot due to rounding.

SCHEDULE OF OTHER - WATER - 1995
DEFERRED DEBITS

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

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

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

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

SCHEDULE OF WATER NET OPERATING INCOME - 1995
PRESENT AND REQUESTED

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

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

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

	(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)
		1995 PRESENT OPERATING INCOME			1995 REQUESTED OPERATING INCOME				
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase		Requested Income	Requested Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES:**								
2	Water Sales	6,576,406	0	6,576,406	1,459,495		8,035,901	22.19%	B-4(W), B-3(W)
3	Other Revenue	134,770	0	134,770	0		134,770		B-4(W)
4	**TOTAL OPERATING REVENUES**	6,711,176	0	6,711,176	1,459,495		8,170,671		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	3,538,730	0	3,538,730	0		3,538,730		B-5(W)
7	Depreciation net of CIAC Amort	735,949	0	735,949	0		735,949		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W),A-21(W)
9	Taxes Other Than Income	637,473	(7,435)	630,038	65,677	(A)	695,715		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	459,052	5,704	464,756	537,666	(B)	1,002,422		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	5,371,204	(1,731)	5,369,473	603,343		5,972,816		
12	**NET OPERATING INCOME**	1,339,972	1,731	1,341,703	856,152		2,197,855		
13	**RATE BASE**	9,836,998	(145,563)	9,691,435			9,691,435		A-1(W)
14	**RATE OF RETURN**	13.62%		13.84%			22.68%		D-1(W)

Notes:

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995
PRESENT AND REQUIRED

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

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

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

Line No.	(1) Description	(2) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUIRED OPERATING INCOME Required Revenue Increase		(6) Required Income	(7) Required Revenue Increase %	(8) Supporting Schedules
1	OPERATING REVENUES:								
2	Water Sales	6,576,406	0	6,576,406	(661,540)		5,914,866	(10.06%)	B-4(W),B-3(W)
3	Other Revenue	134,770	0	134,770	0		134,770		B-4(W)
4	TOTAL OPERATING REVENUES	6,711,176	0	6,711,176	(661,540)		6,049,636		
5	OPERATING EXPENSES:								
6	Operation and Maintenance	3,538,730	0	3,538,730	0		3,538,730		B-5(W)
7	Depreciation net of CIAC Amort	735,949	0	735,949	0		735,949		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	637,473	(7,435)	630,038	(29,770)	(A)	600,268		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	459,052	5,704	464,756	(243,705)	(B)	221,051		B-16(W),B-1(W)3/3
11	TOTAL OPERATING EXPENSES	5,371,204	(1,731)	5,369,473	(273,475)		5,095,998		
12	NET OPERATING INCOME	1,339,972	1,731	1,341,703	(388,065)		953,638		
13	RATE BASE	9,836,998	(145,563)	9,691,435			9,691,435		A-1(W)
14	RATE OF RETURN	13.62%		13.84%			9.84%		D-1(W)

Notes:

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995
REQUIRED AND REQUESTED

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

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

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

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	41.98%	D-1(W)	
3	Rate of Return (%)	9.84%	22.68%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	9,691,435	9,691,435	A-1(W)	
6	Required / Requested Income (L3 x L5)	953,637	2,197,856		
7	Adjusted Income Under Present Rates	1,341,703	1,341,703	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	(388,066)	856,153		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	(631,772)	1,393,818		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	(661,541)	1,459,495		B-1(W)1/3,2//3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	(631,772)	1,393,818		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	(243,706)	537,665		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	(29,769)	65,677		B-1(W)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	(388,066)	856,153		B-1(W)1/3,2//3

Notes:

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

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

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

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

1995 INTERIM REQUIRED RATE OF RETURN CALCULATION

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

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1995

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

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

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

Line No.	(1) Description	(2) Utility Adjustments Water	(3) Supporting Schedule
1	**A. REVENUES:**		B-4(W)
2	1.	0	
3			
4	2.	0	
5			
6		0	
7	**B. OPERATION AND MAINTENANCE EXPENSE:**		B-5(W)
8	1.	0	
9			
10	2.	0	
11			
12	3.	0	
13			
14	4.	0	
15			
16	5.	0	
17			
18	6.	0	
19			
20	7.	0	
21			
22		0	
23	**C. DEPRECIATION NET OF AMORTIZATION OF CIAC:**		B-13(W)
24	1.	0	
25			
26	2.	0	
27			
28		0	
29	**D. AMORTIZATION:**		B-18(W), A-21(W)
30	1.	0	
31			
32	2.	0	
33			
34		0	
35	**E. TAXES OTHER THAN INCOME:**		B-15(W)
36	1. N/A	0	
37			
38	2. Non Used and Useful Property Tax Add-back	14,952	
39			
40	3. Non Used and Useful Property Taxes	(22,387)	
41			
42		(7,435)	
43	**F. INCOME TAXES:**		B-16(W)
44	1. Calculate income tax impact as a result of the adjustments to per book income components.	5,704	
45			
46	2.	0	
47			
48		5,704	
49			
50			
51	**TOTAL WATER INCOME ADJUSTMENTS**	(1,731)	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING REVENUES - 1995
UNDER PRESENT RATES

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

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

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

Line No.	(1) Account No. and Description	(2) 1995 Revenues (Present) Per Books	(3) Adjustments	(4) Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0	0	0
3	461.1 Metered - Residential	6,207,088	0	6,207,088
4	461.2 Metered - Commercial	321,020	0	321,020
5	461.3 Metered - Industrial	0	0	0
6	461.4 Metered - Public Authority	0	0	0
7	461.5 Metered - Multi-Family	48,298	0	48,298
8	Subtotal Water Sales	6,576,406	0	6,576,406
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0	0	0
11	462.2 Private Fire Protection	0	0	0
12	464 Other Sales - Public Authorities	0	0	0
13	465 Irrigation Customers	0	0	0
14	466 Sales for Resale	0	0	0
15	467 Interdepartmental Sales	0	0	0
16	475 Unbilled Revenues	0	0	0
17	Subtotal Other Water Sales	0	0	0
18	**TOTAL WATER SALES**	6,576,406	0	6,576,406
19	**OTHER WATER REVENUES:**			
20	470 Forfeited Discounts	0	0	0
21	471 Misc. service Revenues	134,770	0	134,770
22	472 Rents From Water Property	0	0	0
23	473 Interdepartmental Rents	0	0	0
24	474 Other Water Revenues	0	0	0
25	**TOTAL OTHER WATER REVENUES**	134,770	0	134,770
26	**TOTAL PRESENT WATER OPERATING REVENUES**	6,711,176	0	6,711,176

Note: May not cross foot due to rounding.

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

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

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

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

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			1995 TOTAL O & M (.1 - .8)			1995 DIRECT O & M (.1 - .6)			1995 ALLOCATED CUST ACCTS (.7)			1995 ALLOCATED A & G (.8)		
Line No.	Account No.	Account Name	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M
1	601	Salaries & Wages - Employees	1,478,823	0	1,478,823	359,528	0	359,528	308,777	0	308,777	810,517	0	810,517
2	603	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604	Employee Pensions & Benefits	367,238	0	367,238	89,284	0	89,284	76,679	0	76,679	201,276	0	201,276
4	610	Purchased Water	330,400	0	330,400	330,400	0	330,400	0	0	0	0	0	0
5	615	Purchased Power	359,734	0	359,734	344,232	0	344,232	1,072	0	1,072	14,431	0	14,431
6	616	Fuel for Power Production	3,937	0	3,937	3,937	0	3,937	0	0	0	0	0	0
7	618	Chemicals	14,317	0	14,317	14,317	0	14,317	0	0	0	0	0	0
8	620	Materials & Supplies	125,115	0	125,115	69,495	0	69,495	17,052	0	17,052	38,567	0	38,567
9	631	Contractual Services - Eng.	6,456	0	6,456	0	0	0	0	0	0	6,456	0	6,456
10	632	Contractual Services - Acct.	34,279	0	34,279	0	0	0	0	0	0	34,279	0	34,279
11	633	Contractual Services - Legal	20,655	0	20,655	0	0	0	0	0	0	20,655	0	20,655
12	634	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635	Contractual Services - Other	60,833	0	60,833	7,562	0	7,562	0	0	0	53,271	0	53,271
14	641	Rental of Real Building/Real Property	30,648	0	30,648	0	0	0	0	0	0	30,648	0	30,648
15	642	Rental of Equipment	4,386	0	4,386	2,983	0	2,983	0	0	0	1,403	0	1,403
16	650	Transportation Expense	65,465	0	65,465	38,413	0	38,413	12,064	0	12,064	14,989	0	14,989
17	656	Insurance - Vehicle	23,498	0	23,498	0	0	0	0	0	0	23,498	0	23,498
18	657	Insurance - General Liability	48,303	0	48,303	0	0	0	0	0	0	48,303	0	48,303
19	658	Insurance - Workman's Comp	26,456	0	26,456	6,432	0	6,432	5,524	0	5,524	14,500	0	14,500
20	659	Insurance - Other	4,795	0	4,795	0	0	0	0	0	0	4,795	0	4,795
21	660	Advertising Expense	5,232	0	5,232	0	0	0	0	0	0	5,232	0	5,232
22	666	Reg. Comm. Exp. - Rate Case Amort.	77,455	0	77,455	0	0	0	0	0	0	77,455	0	77,455
23	667	Reg. Comm. Exp. - Other	11,633	0	11,633	0	0	0	0	0	0	11,633	0	11,633
24	670	Bad Debt Expense	41,966	0	41,966	0	0	0	41,966	0	41,966	0	0	0
25	675	Miscellaneous Expenses	397,104	0	397,104	54,042	0	54,042	105,260	0	105,260	237,802	0	237,802
26		TOTAL WATER O & M EXPENSES	3,538,730	0	3,538,730	1,320,625	0	1,320,625	568,394	0	568,394	1,649,711	0	1,649,711

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

Note: May not cross foot due to rounding.

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

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

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL O & M (.1 - .8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.8 Salaries & Wages - Employees	123,690	114,985	130,909	125,944	126,086	124,965	123,073	122,961	120,553	124,138	119,680	121,836	1,478,823	0	1,478,823
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8 Employee Pensions & Benefits	30,716	28,554	32,509	31,276	31,312	31,033	30,563	30,535	29,937	30,827	29,720	30,256	367,238	0	367,238
4	610.1-.8 Purchased Water	27,874	27,866	28,866	27,866	27,866	27,866	28,866	28,866	28,866	27,866	27,866	27,866	330,400	0	330,400
5	615.1-.8 Purchased Power	25,874	24,906	27,013	33,010	36,990	36,974	34,986	30,987	28,970	26,999	26,952	25,972	359,734	0	359,734
6	616.1-.8 Fuel for Power Production	0	100	1,165	87	100	100	1,040	0	0	305	1,040	0	3,937	0	3,937
7	618.1-.8 Chemicals	1,088	1,384	1,072	1,373	1,072	1,384	1,072	1,276	1,276	1,176	1,072	1,072	14,317	0	14,317
8	620.1-.8 Materials & Supplies	10,295	10,050	11,334	10,773	10,830	10,961	10,175	10,120	11,185	10,035	9,846	9,710	125,114	0	125,114
9	631.1-.8 Contractual Services - Eng.	531	510	554	553	543	537	541	542	535	547	527	535	6,456	0	6,456
10	632.1-.8 Contractual Services - Acct.	2,821	2,710	2,939	2,934	2,885	2,851	2,874	2,877	2,842	2,905	2,799	2,842	34,279	0	34,279
11	633.1-.8 Contractual Services - Legal	1,700	1,633	1,771	1,768	1,739	1,718	1,732	1,734	1,713	1,750	1,687	1,712	20,655	0	20,655
12	634.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8 Contractual Services - Other	4,193	4,277	4,405	6,934	4,387	4,799	5,610	5,286	5,861	4,884	4,849	5,348	60,832	0	60,832
14	641.1-.8 Rental of Real Building/Real Property	2,522	2,423	2,626	2,823	2,580	2,549	2,568	2,573	2,541	2,597	2,503	2,541	30,848	0	30,848
15	642.1-.8 Rental of Equipment	200	686	221	248	699	202	181	731	179	184	678	179	4,387	0	4,387
16	650.1-.8 Transportation Expense	5,455	5,306	5,505	5,496	5,477	5,449	5,486	5,477	5,436	5,501	5,419	5,459	65,465	0	65,465
17	656.1-.8 Insurance - Vehicle	1,934	1,858	2,015	2,011	1,978	1,954	1,970	1,972	1,948	1,991	1,919	1,948	23,498	0	23,498
18	657.1-.8 Insurance - General Liability	3,975	3,819	4,142	4,134	4,066	4,017	4,049	4,055	4,005	4,093	3,944	4,004	48,303	0	48,303
19	658.1-.8 Insurance - Workman's Comp	2,213	2,057	2,342	2,253	2,256	2,236	2,202	2,200	2,157	2,221	2,141	2,180	26,456	0	26,456
20	659.1-.8 Insurance - Other	395	379	411	410	404	399	402	403	398	406	392	398	4,795	0	4,795
21	660.1-.8 Advertising Expense	431	414	449	448	440	435	439	439	434	443	427	434	5,232	0	5,232
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	6,374	6,123	6,641	6,629	6,519	6,442	6,483	6,502	6,422	6,563	6,325	6,421	77,455	(0)	77,455
23	667.1-.8 Reg. Comm. Exp. - Other	957	920	997	996	979	968	975	976	965	986	950	964	11,633	0	11,633
24	670.1-.8 Bad Debt Expense	3,508	3,203	3,549	3,523	3,531	3,486	3,583	3,543	3,454	3,588	3,461	3,537	41,966	0	41,966
25	675.1-.8 Miscellaneous Expenses	33,883	31,550	36,365	34,138	34,063	34,166	32,374	32,351	31,814	32,841	31,584	31,959	397,105	0	397,105
26	TOTAL WATER O & M EXPENSES	290,729	275,714	305,821	305,424	306,503	305,490	299,254	294,406	289,489	292,847	285,781	287,172	3,536,730	(0)	3,536,730

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

Note: May not cross foot due to rounding.

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

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

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL DIRECT O & M (.1 - .6) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.6 Salaries & Wages - Employees	31,172	27,342	35,302	30,653	31,882	31,906	28,765	28,854	27,936	29,060	28,029	28,626	359,528	0	359,528
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6 Employee Pensions & Benefits	7,741	6,790	8,767	7,612	7,918	7,923	7,143	7,165	6,939	7,217	6,961	7,109	89,284	0	89,284
4	610.1-.6 Purchased Water	27,874	27,866	26,866	27,866	27,866	27,866	26,866	26,866	26,866	27,866	27,866	27,866	330,400	0	330,400
5	615.1-.6 Purchased Power	24,697	23,685	25,685	31,685	35,685	35,685	33,685	29,685	27,685	25,685	25,685	24,685	344,232	0	344,232
6	616.1-.6 Fuel for Power Production	0	100	1,185	87	100	100	1,040	0	0	305	1,040	0	3,937	0	3,937
7	618.1-.6 Chemicals	1,088	1,384	1,072	1,373	1,072	1,384	1,072	1,276	1,276	1,176	1,072	1,072	14,317	0	14,317
8	620.1-.6 Materials & Supplies	5,695	5,698	6,585	6,041	5,949	6,337	5,486	5,443	6,584	5,309	5,291	5,076	69,495	0	69,495
9	631.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6 Contractual Services - Other	(191)	66	(162)	2,375	(97)	368	1,144	814	1,444	370	499	932	7,562	0	7,562
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6 Rental of Equipment	84	575	100	128	581	86	83	614	63	65	563	62	2,983	0	2,983
16	650.1-.6 Transportation Expense	3,213	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	38,413	0	38,413
17	656.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6 Insurance - Workmen's Comp	558	489	632	548	570	571	515	516	500	520	501	512	6,432	0	6,432
20	659.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6 Miscellaneous Expenses	5,612	4,716	7,094	4,946	5,189	5,846	3,459	3,508	3,484	3,899	3,486	3,375	54,042	0	54,042
26	TOTAL WATER DIRECT O & M EXPENSES	107,443	101,913	116,305	116,515	119,916	121,070	112,431	107,935	105,928	104,453	104,191	102,515	1,320,825	0	1,320,825

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

Note: May not cross foot due to rounding.

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

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

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

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

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.7 Salaries & Wages - Employees	25,813	23,566	26,111	25,925	25,983	25,645	26,360	26,072	25,414	26,400	25,465	26,024	308,777	0	308,777
2	603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7 Employee Pensions & Benefits	6,410	5,852	6,484	6,438	6,452	6,369	6,546	6,474	6,311	6,556	6,324	6,462	76,679	0	76,679
4	610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7 Purchased Power	90	82	91	90	90	89	91	90	88	92	88	90	1,072	0	1,072
6	616.7 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7 Materials & Supplies	1,426	1,301	1,442	1,432	1,435	1,416	1,456	1,440	1,403	1,458	1,406	1,437	17,052	0	17,052
9	631.7 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7 Transportation Expense	1,009	921	1,020	1,013	1,015	1,002	1,030	1,019	993	1,031	995	1,017	12,064	0	12,064
17	656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7 Insurance - Workmen's Comp	462	422	467	464	465	459	472	466	455	472	456	466	5,524	0	5,524
20	659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7 Bad Debt Expense	3,508	3,203	3,549	3,523	3,531	3,486	3,583	3,543	3,454	3,588	3,461	3,537	41,966	0	41,966
25	675.7 Miscellaneous Expenses	8,800	8,033	8,901	8,838	8,857	8,742	8,986	8,888	8,663	9,000	8,681	8,871	105,260	0	105,260
26	TOTAL WATER ALLOCATED CUST ACCTS EXP.	47,517	43,380	48,065	47,722	47,829	47,208	48,523	47,993	46,781	48,597	46,875	47,904	568,394	0	568,394

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

Note: May not cross foot due to rounding.

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

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

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

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

Line No.	(1) Account No.	Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED A & G EXPENSE (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.8	Salaries & Wages - Employees	66,705	64,077	69,496	69,366	66,222	67,413	67,948	68,035	67,201	68,679	68,186	67,186	810,517	0	810,517
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits	16,565	15,912	17,258	17,226	16,442	16,741	16,874	16,895	16,686	17,055	16,436	16,685	201,276	0	201,276
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	1,188	1,141	1,237	1,235	1,215	1,200	1,210	1,211	1,196	1,223	1,178	1,196	14,431	0	14,431
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	3,174	3,049	3,307	3,301	3,246	3,208	3,233	3,237	3,198	3,268	3,149	3,197	38,567	0	38,567
9	631.8	Contractual Services - Eng.	531	510	554	553	543	537	541	542	535	547	527	535	6,456	0	6,456
10	632.8	Contractual Services - Acct.	2,821	2,710	2,939	2,934	2,885	2,851	2,874	2,877	2,842	2,905	2,799	2,842	34,279	0	34,279
11	633.8	Contractual Services - Legal	1,700	1,633	1,771	1,768	1,739	1,718	1,732	1,734	1,713	1,750	1,687	1,712	20,655	0	20,655
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	4,384	4,211	4,568	4,559	4,484	4,431	4,466	4,472	4,417	4,514	4,350	4,416	53,271	0	53,271
14	641.8	Rental of Real Building/Real Property	2,522	2,423	2,628	2,623	2,580	2,549	2,569	2,573	2,541	2,597	2,503	2,541	30,648	0	30,648
15	642.8	Rental of Equipment	115	111	120	120	118	117	118	118	116	119	115	116	1,403	0	1,403
16	650.8	Transportation Expense	1,234	1,185	1,285	1,283	1,262	1,247	1,257	1,258	1,243	1,270	1,224	1,242	14,989	0	14,989
17	656.8	Insurance - Vehicle	1,934	1,858	2,015	2,011	1,978	1,954	1,970	1,972	1,948	1,991	1,919	1,948	23,498	0	23,498
18	657.8	Insurance - General Liability	3,975	3,819	4,142	4,134	4,066	4,017	4,049	4,055	4,005	4,093	3,944	4,004	48,303	0	48,303
19	658.8	Insurance - Workman's Comp	1,193	1,146	1,243	1,241	1,220	1,206	1,216	1,217	1,202	1,229	1,184	1,202	14,500	0	14,500
20	659.8	Insurance - Other	395	379	411	410	404	399	402	403	398	406	392	398	4,795	0	4,795
21	660.8	Advertising Expense	431	414	449	446	440	435	439	439	434	443	427	434	5,232	0	5,232
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	6,374	6,123	6,641	6,629	6,519	6,442	6,493	6,502	6,422	6,563	6,325	6,421	77,455	(0)	77,455
23	667.8	Reg. Comm. Exp. - Other	957	920	997	996	979	968	975	976	965	986	950	964	11,633	0	11,633
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	19,571	18,800	20,390	20,352	20,016	19,779	19,936	19,961	19,717	20,150	19,419	19,713	237,802	0	237,802
26	TOTAL WATER ALLOCATED A & G EXPENSES		135,769	130,421	141,451	141,187	136,858	137,212	138,301	138,478	136,780	139,767	134,714	136,753	1,649,711	(0)	1,649,711

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

Note: May not cross foot due to rounding.

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

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		TOTAL UTILITY ADJUSTMENTS TO O&M EXPENSES											
Line No.	Account No. and Name	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.1-.8 Salaries & Wages - Employees	1,478,823	0	0	0	0	0	0	0	0	0	0	1,478,823
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8 Employee Pensions & Benefits	367,238	0	0	0	0	0	0	0	0	0	0	367,238
4	610.1-.8 Purchased Water	330,400	0	0	0	0	0	0	0	0	0	0	330,400
5	615.1-.8 Purchased Power	359,734	0	0	0	0	0	0	0	0	0	0	359,734
6	616.1-.8 Fuel for Power Production	3,937	0	0	0	0	0	0	0	0	0	0	3,937
7	618.1-.8 Chemicals	14,317	0	0	0	0	0	0	0	0	0	0	14,317
8	620.1-.8 Materials & Supplies	125,115	0	0	0	0	0	0	0	0	0	0	125,115
9	631.1-.8 Contractual Services - Eng.	6,456	0	0	0	0	0	0	0	0	0	0	6,456
10	632.1-.8 Contractual Services - Acct.	34,279	0	0	0	0	0	0	0	0	0	0	34,279
11	633.1-.8 Contractual Services - Legal	20,655	0	0	0	0	0	0	0	0	0	0	20,655
12	634.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8 Contractual Services - Other	60,833	0	0	0	0	0	0	0	0	0	0	60,833
14	641.1-.8 Rental of Real Building/Real Property	30,648	0	0	0	0	0	0	0	0	0	0	30,648
15	642.1-.8 Rental of Equipment	4,386	0	0	0	0	0	0	0	0	0	0	4,386
16	650.1-.8 Transportation Expense	65,465	0	0	0	0	0	0	0	0	0	0	65,465
17	656.1-.8 Insurance - Vehicle	23,498	0	0	0	0	0	0	0	0	0	0	23,498
18	657.1-.8 Insurance - General Liability	48,303	0	0	0	0	0	0	0	0	0	0	48,303
19	658.1-.8 Insurance - Workman's Comp	26,456	0	0	0	0	0	0	0	0	0	0	26,456
20	659.1-.8 Insurance - Other	4,795	0	0	0	0	0	0	0	0	0	0	4,795
21	660.1-.8 Advertising Expense	5,232	0	0	0	0	0	0	0	0	0	0	5,232
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	77,455	0	0	0	0	0	0	0	0	0	0	77,455
23	667.1-.8 Reg. Comm. Exp. - Other	11,633	0	0	0	0	0	0	0	0	0	0	11,633
24	670.1-.8 Bad Debt Expense	41,966	0	0	0	0	0	0	0	0	0	0	41,966
25	675.1-.8 Miscellaneous Expenses	397,104	0	0	0	0	0	0	0	0	0	0	397,104
26	TOTAL WATER O & M EXPENSES	3,538,730	0	0	0	0	0	0	0	0	0	0	3,538,730

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

Note: May not cross foot due to rounding.

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

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
						UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES							
Line No.	Account No. and Name	Per Books O & M	Direct Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.1-.6 Salaries & Wages - Employees	359,528	0	0	0	0	0	0	0	0	0	0	359,528
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6 Employee Pensions & Benefits	89,284	0	0	0	0	0	0	0	0	0	0	89,284
4	610.1-.6 Purchased Water	330,400	0	0	0	0	0	0	0	0	0	0	330,400
5	615.1-.6 Purchased Power	344,232	0	0	0	0	0	0	0	0	0	0	344,232
6	616.1-.6 Fuel for Power Production	3,937	0	0	0	0	0	0	0	0	0	0	3,937
7	618.1-.6 Chemicals	14,317	0	0	0	0	0	0	0	0	0	0	14,317
8	620.1-.6 Materials & Supplies	69,495	0	0	0	0	0	0	0	0	0	0	69,495
9	631.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6 Contractual Services - Other	7,562	0	0	0	0	0	0	0	0	0	0	7,562
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6 Rental of Equipment	2,983	0	0	0	0	0	0	0	0	0	0	2,983
16	650.1-.6 Transportation Expense	38,413	0	0	0	0	0	0	0	0	0	0	38,413
17	656.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6 Insurance - Workman's Comp	6,432	0	0	0	0	0	0	0	0	0	0	6,432
20	659.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6 Miscellaneous Expenses	54,042	0	0	0	0	0	0	0	0	0	0	54,042
26	TOTAL WATER DIRECT O & M EXPENSES	1,320,625	0	0	0	0	0	0	0	0	0	0	1,320,625

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

Note: May not cross foot due to rounding.

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

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

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

FPSC
Schedule: B-5(W)
Page 8 0f 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			UTILITY ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXPENSES											
Line No.	Account No.	Account Name	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.7	Salaries & Wages - Employees	306,777	0	0	0	0	0	0	0	0	0	0	306,777
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7	Employee Pensions & Benefits	76,679	0	0	0	0	0	0	0	0	0	0	76,679
4	610.7	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7	Purchased Power	1,072	0	0	0	0	0	0	0	0	0	0	1,072
6	616.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7	Materials & Supplies	17,052	0	0	0	0	0	0	0	0	0	0	17,052
9	631.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7	Transportation Expense	12,064	0	0	0	0	0	0	0	0	0	0	12,064
17	656.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7	Insurance - Workman's Comp	5,524	0	0	0	0	0	0	0	0	0	0	5,524
20	659.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7	Bad Debt Expense	41,966	0	0	0	0	0	0	0	0	0	0	41,966
25	675.7	Miscellaneous Expenses	105,260	0	0	0	0	0	0	0	0	0	0	105,260
26		TOTAL WATER CUSTOMER ACCOUNT EXPENSES	568,394	0	0	0	0	0	0	0	0	0	0	568,394

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

7/24/95 4:20 PM B95WS.XLS

Note: May not cross foot due to rounding.

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

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

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

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

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO ALLOCATED A&G EXPENSES							
Line No.		Account No. and Name	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.8	Salaries & Wages - Employees	810,517	0	0	0	0	0	0	0	0	0	0	810,517
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits	201,276	0	0	0	0	0	0	0	0	0	0	201,276
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	14,431	0	0	0	0	0	0	0	0	0	0	14,431
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	38,567	0	0	0	0	0	0	0	0	0	0	38,567
9	631.8	Contractual Services - Eng.	6,456	0	0	0	0	0	0	0	0	0	0	6,456
10	632.8	Contractual Services - Acct.	34,279	0	0	0	0	0	0	0	0	0	0	34,279
11	633.8	Contractual Services - Legal	20,655	0	0	0	0	0	0	0	0	0	0	20,655
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	53,271	0	0	0	0	0	0	0	0	0	0	53,271
14	641.8	Rental of Real Building/Real Property	30,648	0	0	0	0	0	0	0	0	0	0	30,648
15	642.8	Rental of Equipment	1,403	0	0	0	0	0	0	0	0	0	0	1,403
16	650.8	Transportation Expense	14,969	0	0	0	0	0	0	0	0	0	0	14,969
17	656.8	Insurance - Vehicle	23,498	0	0	0	0	0	0	0	0	0	0	23,498
18	657.8	Insurance - General Liability	48,303	0	0	0	0	0	0	0	0	0	0	48,303
19	658.8	Insurance - Workman's Comp	14,500	0	0	0	0	0	0	0	0	0	0	14,500
20	659.8	Insurance - Other	4,795	0	0	0	0	0	0	0	0	0	0	4,795
21	660.8	Advertising Expense	5,232	0	0	0	0	0	0	0	0	0	0	5,232
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	77,455	0	0	0	0	0	0	0	0	0	0	77,455
23	667.8	Reg. Comm. Exp. - Other	11,633	0	0	0	0	0	0	0	0	0	0	11,633
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	237,802	0	0	0	0	0	0	0	0	0	0	237,802
26	TOTAL WATER A & G EXPENSES		1,649,711	0	0	0	0	0	0	0	0	0	0	1,649,711

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

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - TOTAL O&M (.1 - .8) - 1995
WATER

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

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

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

Line No.	Account No. and Name		(1) Historic Year Ended 12/31/94	(2) Interim Test Year Ended 12/31/95	(3) (3 - 2) Difference Amount	(4) (4 / 2) Difference %
1	601.1-.8	Salaries & Wages - Employees	1,369,356	1,478,823	109,467	7.99%
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.8	Employee Pensions & Benefits	328,231	367,238	39,008	11.88%
4	610.1-.8	Purchased Water	297,822	330,400	32,578	10.94%
5	615.1-.8	Purchased Power	330,074	359,734	29,660	8.99%
6	616.1-.8	Fuel for Power Production	2,801	3,937	1,136	40.56%
7	618.1-.8	Chemicals	12,257	14,317	2,060	16.81%
8	620.1-.8	Materials & Supplies	135,391	125,115	(10,276)	(7.59%)
9	631.1-.8	Contractual Services - Eng.	0	6,456	6,456	100.00%
10	632.1-.8	Contractual Services - Acct.	33,173	34,279	1,106	3.33%
11	633.1-.8	Contractual Services - Legal	26,299	20,655	(5,643)	(21.46%)
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.8	Contractual Services - Other	119,458	60,833	(58,625)	(49.08%)
14	641.1-.8	Rental of Real Building/Real Property	28,642	30,648	2,006	7.00%
15	642.1-.8	Rental of Equipment	2,947	4,386	1,439	48.84%
16	650.1-.8	Transportation Expense	59,420	65,465	6,045	10.17%
17	656.1-.8	Insurance - Vehicle	21,775	23,498	1,723	7.91%
18	657.1-.8	Insurance - General Liability	49,821	48,303	(1,519)	(3.05%)
19	658.1-.8	Insurance - Workman's Comp	24,374	26,456	2,082	8.54%
20	659.1-.8	Insurance - Other	4,522	4,795	274	6.05%
21	660.1-.8	Advertising Expense	5,369	5,232	(138)	(2.56%)
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	78,818	77,455	(1,363)	(1.73%)
23	667.1-.8	Reg. Comm. Exp. - Other	17,656	11,633	(6,023)	(34.11%)
24	670.1-.8	Bad Debt Expense	24,248	41,966	17,718	73.07%
25	675.1-.8	Miscellaneous Expenses	285,957	397,104	111,148	38.87%
26	**TOTAL WATER O & M EXPENSES**		3,258,411	3,538,730	280,319	8.60%
27	**TOTAL (LESS ACCTS 666 & 667)**		3,161,937	3,449,642	287,706	9.10%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1995 WATER

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

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

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

Line No.	Account No. and Name		(1) Historic Year Ended 12/31/94	(2) Interim Test Year Ended 12/31/95	(3) (3 - 2) Difference Amount	(4) (4 / 2) Difference %	NOTES
1	601.1-.6	Salaries & Wages - Employees	283,132	359,528	76,396	26.98%	(1)
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	—
3	604.1-.6	Employee Pensions & Benefits	67,863	89,284	21,421	31.57%	(1)
4	610.1-.6	Purchased Water	297,822	330,400	32,578	10.94%	(2)
5	615.1-.6	Purchased Power	316,169	344,232	28,063	8.88%	(2)
6	616.1-.6	Fuel for Power Production	2,801	3,937	1,136	40.56%	(3)
7	618.1-.6	Chemicals	12,257	14,317	2,060	16.81%	(3)
8	620.1-.6	Materials & Supplies	76,347	69,495	(6,852)	(8.97%)	(3)
9	631.1-.6	Contractual Services - Eng.	0	0	0	0.00%	—
10	632.1-.6	Contractual Services - Acct.	0	0	0	0.00%	—
11	633.1-.6	Contractual Services - Legal	0	0	0	0.00%	—
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	—
13	635.1-.6	Contractual Services - Other	27,856	7,562	(20,294)	(72.85%)	(2)
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%	—
15	642.1-.6	Rental of Equipment	1,120	2,983	1,863	166.34%	(3)
16	650.1-.6	Transportation Expense	41,984	38,413	(3,571)	(8.51%)	(3)
17	656.1-.6	Insurance - Vehicle	0	0	0	0.00%	—
18	657.1-.6	Insurance - General Liability	0	0	0	0.00%	—
19	658.1-.6	Insurance - Workman's Comp	5,039	6,432	1,393	27.64%	(3)
20	659.1-.6	Insurance - Other	0	0	0	0.00%	—
21	660.1-.6	Advertising Expense	0	0	0	0.00%	—
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	—
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	—
24	670.1-.6	Bad Debt Expense	0	0	0	0.00%	—
25	675.1-.6	Miscellaneous Expenses	8,953	54,042	45,089	503.62%	(2)
26	TOTAL WATER O & M EXPENSES		1,141,343	1,320,625	179,282	15.71%	
27	TOTAL (LESS ACCTS 666 & 667)		1,141,343	1,320,625	179,282	15.71%	

NOTES:
(1) See discussion of labor and fringe benefits in the "Discussion" section of this book.
(2) Refer to the following pages for explanation of variances.
(3) Amount considered immaterial for further discussion.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - CUSTOMER ACCOUNT EXPENSES (.7) - 1995
WATER

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

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

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

Line No.	Account No.	Account No. and Name	(2) Historic Year Ended 12/31/94	(3) Interim Test Year Ended 12/31/95	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %
1	601.7	Salaries & Wages - Employees	319,325	308,777	(10,548)	(3.30%)
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.7	Employee Pensions & Benefits	76,542	76,679	136	0.18%
4	610.7	Purchased Water	0	0	0	0.00%
5	615.7	Purchased Power	1,217	1,072	(145)	(11.92%)
6	616.7	Fuel for Power Production	0	0	0	0.00%
7	618.7	Chemicals	0	0	0	0.00%
8	620.7	Materials & Supplies	19,099	17,052	(2,047)	(10.72%)
9	631.7	Contractual Services - Eng.	0	0	0	0.00%
10	632.7	Contractual Services - Acct.	0	0	0	0.00%
11	633.7	Contractual Services - Legal	0	0	0	0.00%
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.7	Contractual Services - Other	0	0	0	0.00%
14	641.7	Rental of Real Building/Real Property	2,776	0	(2,776)	(100.00%)
15	642.7	Rental of Equipment	67	0	(67)	(100.00%)
16	650.7	Transportation Expense	7,788	12,064	4,276	54.91%
17	656.7	Insurance - Vehicle	0	0	0	0.00%
18	657.7	Insurance - General Liability	0	0	0	0.00%
19	658.7	Insurance - Workman's Comp	5,684	5,524	(160)	(2.81%)
20	659.7	Insurance - Other	0	0	0	0.00%
21	660.7	Advertising Expense	0	0	0	0.00%
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0.00%
24	670.7	Bad Debt Expense	24,248	41,966	17,718	73.07%
25	675.7	Miscellaneous Expenses	22,770	105,260	82,490	362.27%
26		**TOTAL WATER O & M EXPENSES**	479,516	568,394	88,877	18.53%
27		**TOTAL (LESS ACCTS 666 & 667)**	479,516	568,394	88,877	18.53%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - A&G EXPENSES (.8) - 1995
WATER

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

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

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

Line No.		(1) Account No. and Name	(2) Historic Year Ended 12/31/94	(3) Interim Test Year Ended 12/31/95	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %
1	601.8	Salaries & Wages - Employees	766,899	810,517	43,618	5.69%
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.8	Employee Pensions & Benefits	183,826	201,276	17,450	9.49%
4	610.8	Purchased Water	0	0	0	0.00%
5	615.8	Purchased Power	12,688	14,431	1,743	13.74%
6	616.8	Fuel for Power Production	0	0	0	0.00%
7	618.8	Chemicals	0	0	0	0.00%
8	620.8	Materials & Supplies	39,944	38,567	(1,377)	(3.45%)
9	631.8	Contractual Services - Eng.	0	6,456	6,456	100.00%
10	632.8	Contractual Services - Acct.	33,173	34,279	1,106	3.33%
11	633.8	Contractual Services - Legal	26,299	20,655	(5,643)	(21.46%)
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.8	Contractual Services - Other	91,602	53,271	(38,331)	(41.85%)
14	641.8	Rental of Real Building/Real Property	25,866	30,648	4,783	18.49%
15	642.8	Rental of Equipment	1,760	1,403	(357)	(20.28%)
16	650.8	Transportation Expense	9,649	14,989	5,340	55.34%
17	656.8	Insurance - Vehicle	21,775	23,498	1,723	7.91%
18	657.8	Insurance - General Liability	49,821	48,303	(1,519)	(3.05%)
19	658.8	Insurance - Workman's Comp	13,651	14,500	849	6.22%
20	659.8	Insurance - Other	4,522	4,795	274	6.06%
21	660.8	Advertising Expense	5,369	5,232	(138)	(2.57%)
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	78,818	77,455	(1,363)	(1.73%)
23	667.8	Reg. Comm. Exp. - Other	17,656	11,633	(6,023)	(34.11%)
24	670.8	Bad Debt Expense	0	0	0	0.00%
25	675.8	Miscellaneous Expenses	254,234	237,802	(16,431)	(6.46%)
26		**TOTAL WATER O & M EXPENSES**	1,637,551	1,649,711	12,160	0.74%
27		**TOTAL (LESS ACCTS 666 & 667)**	1,541,077	1,560,623	19,546	1.27%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

CONTRACTUAL SERVICES - 1995

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

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

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

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

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1995

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

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

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	See Volume II, Allocation of 1995 Rate Case Expense for detail.				
2					
3					
4					
5					
6					
7					

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

		(A) Total	Water
16			
17			
18	Prior Unamortized Rate Case Expense		
19	Marco Island	Docket No. 920655-WS	$134,310	
20	GIGA	Docket No. 920199-WS	840,374	
21	Lehigh	Docket No. 911188-WS	99,988	
22			1,074,672	
23	Current Rate Case Expense			
24				
25	Total Projected Rate Case Expense			
26				
27	Annual Amortization		$373,256	$77,455

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

Note: May not cross foot due to rounding.

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

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

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

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

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

Note: May not cross foot due to rounding.

ALLOCATION OF EXPENSES - 1995

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

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

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

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

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

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

A-SCHEDULES (RATE BASE):

Allocated Items	Allocation Basis	Recap Schedules
(A) Deferred Taxes	Avg Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-1 (W)
(B) General Plant	Average No. of Customers (Total Company)	A-5 (W)
(C) General Plant Blanket Additions	Average No. of Customers (Total Company)	A-5 (W)
(D) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W)
(E) Unfunded OPEBs	Average No. of Customers (Total Company)	A-17 (W)

B-SCHEDULES (INCOME STATEMENT):

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

Note: May not cross foot due to rounding.

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

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
			DEPRECIATION RATE		1995 DEPRECIATION EXPENSE			1995 USED & USEFUL DEPRECIATION EXPENSE		
Line No.	Account No. and Name	1995 Avg. Adj. PIS	Life	Rate (%)	Per Books	Utility Adjustment	Adjusted Depreciation Expense	Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful Depreciation Exp.
1	INTANGIBLE PLANT									
2	301.1 Organization	2,086	40	2.50%	52	0	52	0.00%	0	52
3	302.1 Franchise	26,379	40	2.50%	653	0	653	0.00%	0	653
4	339.1 Other Plant & Misc.	27,434	38	2.63%	716	0	716	0.00%	0	716
5	SOURCE OF SUPPLY & PUMPING									
6	303.2 Land & Land Rights	63,312	NA	NA	0	0	0	0.00%	0	0
7	304.2 Structures & Improvements	531,586	33	3.03%	16,260	0	16,260	9.90%	1,610	14,650
8	305.2 Collect. & Impound.	30,351	50	2.00%	608	0	608	0.00%	0	608
9	306.2 Lake, River & Other	0	NA	NA	0	0	0	0.00%	0	0
10	307.2 Wells & Springs	458,437	30	3.33%	15,123	0	15,123	10.34%	1,564	13,559
11	308.2 Infiltration Galleries	0	NA	NA	0	0	0	0.00%	0	0
12	309.2 Supply Mains	882,928	39	2.56%	22,462	0	22,462	6.95%	1,987	20,475
13	310.2 Power Generation Equpl.	338,469	22	4.55%	15,660	0	15,660	11.04%	1,729	13,931
14	311.2 Pumping Equipment	1,807,866	20	5.00%	81,959	0	81,959	14.23%	11,662	70,297
15	339.2 Other Plant & Misc.	8,242	25	4.00%	330	0	330	0.00%	0	330
16	WATER TREATMENT PLANT									
17	303.3 Land & Land Rights	16,184	NA	NA	0	0	0	0.00%	0	0
18	304.3 Structures & Improvements	72,234	33	3.03%	2,200	0	2,200	0.00%	0	2,200
19	320.3 Water Treatment Equip.	257,049	21	4.76%	12,269	0	12,269	0.00%	0	12,269
20	321.3 Permeators	0	NA	NA	0	0	0	0.00%	0	0
21	339.3 Other Plant & Misc.	0	NA	NA	0	0	0	0.00%	0	0
22	TRANSMISSION & DISTRIBUTION									
23	303.4 Land & Land Rights	30	NA	NA	0	0	0	0.00%	0	0
24	304.4 Structures & Improvements	61,942	33	3.03%	1,878	0	1,878	0.00%	0	1,878
25	330.4 Distr. Reservoirs	1,351,942	35	2.86%	39,103	0	39,103	0.00%	0	39,103
26	331.4 Transmission & Distribution	7,856,869	44	2.27%	180,508	0	180,508	24.94%	45,025	135,483
27	333.4 Services	3,341,509	40	2.50%	83,072	0	83,072	0.00%	0	83,072
28	334.4 Meters & Meter Installation	2,286,857	20	5.00%	113,225	0	113,225	0.00%	0	113,225
29	335.4 Hydrants	173,846	45	2.22%	3,844	0	3,844	0.00%	0	3,844
30	339.4 Other Plant & Misc.	2,064	25	4.00%	83	0	83	0.00%	0	83
31	GENERAL PLANT									
32	303.5 Land & Land Rights	90,861	NA	NA	0	0	0	0.00%	0	0
33	304.5 Structures & Improvements	858,723	40	2.50%	21,419	0	21,419	0.00%	0	21,419
34	340.5 Office Furniture & Equipment	529,513	15	6.67%	35,252	0	35,252	0.00%	0	35,252
35	340.51 Computer Equipment	1,280,401	6	16.67%	213,443	0	213,443	0.00%	0	213,443
36	341.5 Transportation Equipment	764,824	6	16.67%	127,496	0	127,496	0.00%	0	127,496
37	342.5 Stores Equipment	8,129	18	5.56%	453	0	453	0.00%	0	453
38	343.5 Tools, Shop & Garage	290,125	16	6.25%	18,132	0	18,132	0.00%	0	18,132
39	344.5 Laboratory Equipment	175,425	15	6.67%	11,701	0	11,701	0.00%	0	11,701
40	345.5 Power Operated Equipment	278,377	12	8.33%	23,187	0	23,187	0.00%	0	23,187
41	346.5 Communication Equipment	144,320	10	10.00%	14,432	0	14,432	0.00%	0	14,432
42	347.5 Miscellaneous Equipment	67,575	15	6.67%	4,506	0	4,506	0.00%	0	4,506
43	348.5 Other Tangible Plant	53,850	10	10.00%	5,385	0	5,385	0.00%	0	5,385
44	INTANGIBLE PLANT	55,908		2.54%	1,421	0	1,421	0.00%	0	1,421
45	SUPPLY & PUMPING	3,920,991		3.89%	152,402	0	152,402	12.17%	18,552	133,850
46	WATER TREATMENT PLANT	345,467		4.19%	14,469	0	14,469	0.00%	0	14,469
47	TRANSMISSION & DISTRIBUTION	15,074,456		2.80%	421,713	0	421,713	10.68%	45,025	376,688
48	GENERAL PLANT	4,538,723		10.47%	475,386	0	475,386	0.00%	0	475,386
49	TOTAL DEPRECIATION EXPENSE	23,935,548		4.45%	1,065,391	0	1,065,391	5.97%	63,577	1,001,814
50	LESS: AMORTIZATION OF CIAC				(271,069)	0	(271,069)	1.92%	(5,204)	(265,865)
51	ET DEPRECIATION EXPENSE - WATER				794,322	0	794,322		58,373	735,949

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

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

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1995
CIAC AMORTIZATION EXPENSE

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				1995 CIAC AMORTIZATION EXPENSE			1995 USED & USEFUL CIAC AMORTIZATION EXPENSE		
Line No.	WATER CIAC Classifications	1995 Avg. Adj. CIAC Balance	CIAC Amort. Composite Rate	Per Books	Utility Adjustment	Utility Adjusted CIAC Amort.	Composite Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful CIAC Amort.
1	Plant Capacity Fees	1,993,769	3.79%	75,544	0	75,544	0.00%	0	75,544
2	Line/Main Extension Fees	1,721,844	2.33%	40,119	0	40,119	0.00%	0	40,119
3	Meter Installation Fees	1,069,848	4.98%	53,331	0	53,331	0.00%	0	53,331
4	Contributed Lines	1,863,812	2.26%	42,176	0	42,176	9.93%	4,190	37,986
5	Contributed Property Other Than Lines	218,210	3.24%	7,069	0	7,069	14.34%	1,014	6,055
6	Service Installation Fees	2,136,805	2.47%	52,830	0	52,830	0.00%	0	52,830
7	TOTAL WATER CIAC AMORT. EXP.	9,004,288		271,069	0	271,069		5,204	265,865

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

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

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1995
COMPOSITE CIAC AMORTIZATION RATES

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

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

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

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1995 COMPOSITE CIAC AMORTIZATION RATE Average Adjusted UPIS	(3) Average Adjusted Dep. Exp.	(4) Composite CIAC Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	531,586	16,260	3.06%
3	305.2 Collecting & Impounding reservoirs	30,351	608	2.00%
4	306.2 Lake, River & Other Intakes	0	0	0.00%
5	307.2 Wells & Springs	458,437	15,123	3.30%
6	308.2 Infiltration Galleries & Tunnels	0	0	0.00%
7	309.2 Supply Mains	882,928	22,462	2.54%
8	310.2 Power Generation Equipment	338,469	15,660	4.63%
9	311.2 Pumping Equipment	1,607,666	81,959	5.10%
10	339.2 Other Plant & Miscellaneous	8,242	330	4.00%
11	304.3 Structures & Improvements	72,234	2,200	3.05%
12	320.3 Water Treatment Equipment	257,049	12,269	4.77%
13	321.3 Permeators	0	0	0.00%
14	339.3 Other Plant & Miscellaneous	0	0	0.00%
15	330.4 Distribution Reservoirs	1,351,942	39,103	2.89%
16	**COMPOSITE RATE**	5,538,904	205,974	3.72%
17	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
18	304.4 Structures & Improvements	61,942	1,878	3.03%
19	331.4 Transmission & Distribution	7,856,669	180,508	2.30%
20	335.4 Hydrants	173,646	3,844	2.21%
21	339.4 Other Plant & Miscellaneous	2,064	83	4.02%
22	**COMPOSITE RATE**	8,094,321	186,313	2.30%
23	**METER INSTALLATION FEES:**			
24	334.4 Meters & Meter Installation	2,286,657	113,225	4.95%
25	**COMPOSITE RATE**	2,286,657	113,225	4.95%
26	**SERVICE INSTALLATION FEES:**			
27	333.4 Services	3,341,509	83,072	2.49%
28	**COMPOSITE RATE**	3,341,509	83,072	2.49%
29	**OTHERS: (Weighted Average of Above Rates):**			
30	Plant Capacity Fees (Line 16)	5,538,904	205,974	3.72%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	8,094,321	186,313	2.30%
32	Meter Installation Fees (Line 25)	2,286,657	113,225	4.95%
33	Service Installation Fees (Line 28)	3,341,509	83,072	2.49%
34	**COMPOSITE RATE**	19,261,391	588,584	3.06%

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

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

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

Company: SSU / County Plant Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)	(6)
		1995 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	302,003	0	302,003	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	118,306	0	118,306	B-5(W)	
3	(Adjustments)	0	0	0		
4		0	0	0		
5		0	0	0		
6	**TOTAL PAYROLL TAXES**	118,306	0	118,306		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	217,164	0	217,164		
8	Non-used & Useful Property Tax Add-back (1)	0	14,952	14,952		
9	Adjusted Real Estate & Personal Property Tax	217,164	14,952	232,116		
10	Non-used & Useful Percent (2)			9.64%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(22,387)	(22,387)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	217,164	(7,435)	209,729		
13	**OTHER:**	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	**TOTAL OTHER**	0	0	0		
18	**TOTAL TAXES OTHER (PRESENT INCOME)**	637,473	(7,435)	630,038		B-1(W)1/3,2/3

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

(2) Non-Used and Useful Percent is calculated at the Plant Level. Summaries reflect a weighted composite percent.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

Company: SSU / County Plant Summary
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

FPSC
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	6,711,176	0	6,711,176	B-4(W)
3	Less:				
4	O & M Expenses	3,538,730	0	3,538,730	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	735,949	0	735,949	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	637,473	(7,435)	630,038	B-15(W)
8	Pre-Tax Operating Expenses	4,912,152	(7,435)	4,904,717	
9	**PRE-TAX OPERATING INCOME**	1,799,024	7,435	1,806,459	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	1,799,024	7,435	1,806,459	
12	Less:				
13	Interest Expense:				
14	Rate Base	9,836,998	(145,563)	9,691,435	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	496,768	(7,351)	489,417	C-3
17	Net Taxable Income (L11 - L16)	1,302,256	14,786	1,317,042	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	502,345	5,704	508,049	
20	Less:				
21	Parent Debt Adjustment	37,341	0	37,341	C-1(W)
22	Investment Tax Credit	5,952	0	5,952	C-7(W)
23	**TOTAL INCOME TAXES**	459,053	5,704	464,756	

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1995

Company: SSU / County Plant Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that shows the calculation of the acquisition adjustment amortization expense for the test year.

FPSC
Schedule: B-18 (W)
Page 1 of 1
Preparer: Kimball
Supporting Schedules: B-13 (W)
Recap Schedule: B-1 (W)

	(1)	(2)	(3)	(4)	(5)	(6)
		ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Average Adjusted Acquisition Adjustment Balance	0				
2	Last Authorized Amortization Rate	0.00%				
3	Total Amortization Expense	0	0	0		A-20 (W)
4	Non-Used & Useful Amort. Exp.	0	0	0	From Below	
5	**NET AMORTIZATION EXPENSE**	0	0	0		B-1 (W)

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

		1995 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Adjusted Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
6	Total Amortization Expense	0	0	0	From Above	
7	Composite Non-Used & Useful Depreciation Rate (%) (1)	0.00%	0.00%	0.00%	B-13 (W)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

NOTE:
(1) Non-Used and Useful percent is calculated at the plant level.
Summaries reflect a weighted composite percent.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

Company: SSU / Polk / Gibsonia Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)
		1995 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	171,614	0	171,614	A-5 (W)
2	Utility Land & Land Rights	2,520	0	2,520	A-5 (W)
3	Non-Used and Useful	(9,989)	0	(9,989)	A-7 (W)
4	Construction Work in Progress	0	0	0	—
5	Accumulated Depreciation	(71,085)	0	(71,085)	A-9 (W)
6	CIAC	(58,048)	0	(58,048)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	31,246	0	31,246	A-14 (W)
9	Acquisition Adjustments	0	0	0	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (W)
11	Advances for Construction	0	0	0	A-16 (W)
12	Unfunded Post-Retirement Benefits	(968)	0	(968)	Vol. II
13	Deferred Taxes	(1,658)	0	(1,658)	C-7 (W)
14	Working Capital Allowance	2,897	0	2,897	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	66,529	0	66,529	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1995

Company: SSU / Polk / Gibsonia Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC
Schedule: A-3 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**A. UTILITY PLANT IN SERVICE:**			A-5 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6				
7		0	0	
8	**B. UTILITY LAND & LAND RIGHTS:**			A-5 (W)
9	1.	0	0	
10				
11	2.	0	0	
12				
13				
14		0	0	
15	**C. NON-USED AND USEFUL:**			A-7 (W)
16	1.	0	0	
17				
18	2.	0	0	
19				
20				
21		0	0	
22	**D. CONSTRUCTION WORK IN PROGRESS:**			
23	1.	0	0	
24				
25	2.	0	0	
26				
27				
28		0	0	
29	**E. ACCUMULATED DEPRECIATION:**			A-9 (W)
30	1.	0	0	
31				
32	2.	0	0	
33				
34				
35		0	0	
36	**F. CIAC:**			A-12 (W)
37	1.	0	0	
38				
39	2.	0	0	
40				
41				
42		0	0	
43				
44	**SUBTOTAL**	0	0	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1995

Company: SSU / Polk / Gibsonia Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC
Schedule: A-3 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**G. ACCUMULATED AMORTIZATION OF CIAC**			A-14 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6		0	0	
7	**H. ACQUISITION ADJUSTMENT**			A-20 (W)
8	1.	0	0	
9				
10	2.	0	0	
11				
12		0	0	
13	**I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS**			A-20 (W)
14	1.	0	0	
15				
16	2.	0	0	
17				
18		0	0	
19	**J. ADVANCES FOR CONSTRUCTION**			A-16 (W)
20	1.	0	0	
21				
22	2.	0	0	
23				
24		0	0	
25	**K. DEFERRED TAXES**			C-6 (W)
26	1.	0	0	
27				
28	2.	0	0	
29				
30		0	0	
31	**L. WORKING CAPITAL ALLOWANCE**			A-17 (W)
32	1.	0	0	
33				
34	2.	0	0	
35				
36		0	0	
37	**M. OTHER**			A-21 (W)
38	1.	0	0	
39				
40	2.	0	0	
41				
42		0	0	
43				
44	**TOTAL WATER RATE BASE ADJUSTMENTS**	0	0	

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Polk / Gibsonia Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-4 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Plant In Service Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29	**12/31/88 Balance Per County Resolution Dated 06/27/89**	67,317
30	Utility Adjustments to ordered balance (1)	0
31	1989 Additions	18,066
32	1989 Retirements	675
33	1989 Adjustments	0
34	1989 Net Additions	17,391
35	**12/31/89 Balance**	84,708
36		
37		
38	1990 Additions	1,257
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	1,257
42	**12/31/90 Balance**	85,965

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Polk / Gibsonia Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-4 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Plant In Service Year-End Balances
1	**12/31/90 Balance**	85,965
2		
3		
4	1991 Additions	2,855
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	2,855
8	**12/31/91 Balance**	88,820
9		
10		
11	1992 Additions	0
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	0
15	**12/31/92 Balance**	88,820
16		
17		
18	1993 Additions	0
19	1993 Retirements	0
20	1993 Adjustments — General Plant Allocation True-up	15,160
21	1993 Net Additions	15,160
22	**12/31/93 Balance**	103,980
23		
24		
25	1994 Additions	51,267
26	1994 Retirements	728
27	1994 Adjustments	0
28	1994 Net Additions	50,559
29	**12/31/94 Balance**	154,539
30		
31	**Adjustment to beginning balance** — General Plant re-allocation true-up	(197)
32	1995 Additions	43,783
33	1995 Retirements	4,198
34	1995 Adjustments	0
35	1995 Net Additions	39,586
36	**12/31/95 Balance**	193,927
37		
38		
39	1996 Additions	
40	1996 Retirements	
41	1996 Adjustments	
42	1996 Net Additions	
43	**12/31/96 Balance**	

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Polk / Gibsonia Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the beginning, ending and average balances of PIS by account for the the prior year and the test year.

FPSC
Schedule: A-5 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1995 PLANT IN SERVICE							1995 AVERAGE BALANCE		
Line No.	Account No. and Name	Balance Per Books 12/31/94	Net Additions 12/31/94 - 12/31/95 Gross	Retirements	Net	Balance Per Books 12/31/95	Utility Adjustments	Adjusted Balance 12/31/95	Balance Per Books	Utility Adjustments	Adjusted Utility Balance
1	**INTANGIBLE PLANT**										
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	4	0	0	0	4	0	4	4	0	4
4	339.1 Other Plant & Miscellaneous	1,000	0	0	0	1,000	0	1,000	1,000	0	1,000
5	**SOURCE OF SUPPLY & PUMPING**										
6	303.2 Land & Land Rights	2,004	0	0	0	2,004	0	2,004	2,004	0	2,004
7	304.2 Structures & Improvements	4,425	0	0	0	4,425	0	4,425	4,425	0	4,425
8	305.2 Collecting & Impounding reservoirs	12	0	0	0	12	0	12	12	0	12
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	12,919	0	0	0	12,919	0	12,919	12,919	0	12,919
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	21	0	0	0	21	0	21	21	0	21
13	310.2 Power Generation Equipment	3	31,486	0	31,486	31,489	0	31,489	15,746	0	15,746
14	311.2 Pumping Equipment	11,634	5,724	(3,927)	1,797	13,431	0	13,431	12,533	0	12,533
15	339.2 Other Plant & Miscellaneous	(30)	0	0	0	(30)	0	(30)	(30)	0	(30)
16	**WATER TREATMENT PLANT**										
17	303.3 Land & Land Rights	1	0	0	0	1	0	1	1	0	1
18	304.3 Structures & Improvements	4,577	0	0	0	4,577	0	4,577	4,577	0	4,577
19	320.3 Water Treatment Equipment	6,419	19	0	19	6,438	0	6,438	6,428	0	6,428
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**										
23	303.4 Land & Land Rights	1	0	0	0	1	0	1	1	0	1
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	6,171	0	0	0	6,171	0	6,171	6,171	0	6,171
26	331.4 Transmission & Distribution	52,636	546	0	546	53,182	0	53,182	52,909	0	52,909
27	333.4 Services	2,371	768	0	768	3,139	0	3,139	2,755	0	2,755
28	334.4 Meters & Meter Installation	24,269	822	0	822	25,091	0	25,091	24,680	0	24,680
29	335.4 Hydrants	2,238	30	0	30	2,268	0	2,268	2,253	0	2,253
30	339.4 Other Plant & Miscellaneous	(1)	0	0	0	(1)	0	(1)	(1)	0	(1)
31	**GENERAL PLANT**										
32	303.5 Land & Land Rights	514	0	0	0	514	0	514	514	0	514
33	304.5 Structures & Improvements	4,581	556	(7)	549	5,131	0	5,131	4,856	0	4,856
34	340.5 Office Furniture & Equipment	2,795	401	0	401	3,196	0	3,196	2,996	0	2,996
35	340.51 Computer Equipment	6,887	742	0	742	7,629	0	7,629	7,258	0	7,258
36	341.5 Transportation Equipment	4,190	545	(256)	290	4,480	0	4,480	4,335	0	4,335
37	342.5 Stores Equipment	46	1	0	1	47	0	47	46	0	46
38	343.5 Tools, Shop & Garage Equipment	1,566	157	(1)	156	1,723	0	1,723	1,644	0	1,644
39	344.5 Laboratory Equipment	445	1,099	0	1,099	1,544	0	1,544	994	0	994
40	345.5 Power Operated Equipment	1,553	51	(1)	50	1,603	0	1,603	1,578	0	1,578
41	346.5 Communication Equipment	707	223	0	223	929	0	929	818	0	818
42	347.5 Miscellaneous Equipment	374	25	(6)	19	393	0	393	383	0	383
43	348.5 Other Tangible Plant	10	587	0	587	598	0	598	304	0	304
44	**INTANGIBLE PLANT**	1,004	0	0	0	1,004	0	1,004	1,004	0	1,004
45	**SUPPLY & PUMPING**	30,988	37,210	(3,927)	33,283	64,271	0	64,271	47,630	0	47,630
46	**WATER TREATMENT PLANT**	10,997	19	0	19	11,016	0	11,016	11,006	0	11,006
47	**TRANSMISSION & DISTRIBUTION**	87,688	2,166	0	2,166	89,851	0	89,851	88,768	0	88,768
48	**GENERAL PLANT**	23,667	4,388	(271)	4,118	27,785	0	27,785	25,726	0	25,726
49	**TOTAL PLANT IN SERVICE**	154,342	43,783	(4,198)	39,586	193,927	0	193,927	174,134	0	174,134
50	**LAND & LAND RIGHTS**	2,520	0	0	0	2,520	0	2,520	2,520	0	2,520
51	**TOTAL PIS LESS LAND**	151,822	43,783	(4,198)	39,586	191,407	0	191,407	171,614	0	171,614

7/11/95 2:01 PM A05W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Polk / Gibsonia Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Avg. [x] 13 Month Avg. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide month ending balances for PIS by account for each month of the test year, the ending balance for the prior year and the test year average balance.

FPSC
Schedule: A-5 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/95	(15) Net Additions	(16) Average Balance 1995
1	**INTANGIBLE PLANT**															
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	4	4	4	4	4	4	4	4	4	4	4	4	4	0	4
4	339.1 Other Plant & Miscellaneous	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	0	1,000
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	2,004	2,004	2,004	2,004	2,004	2,004	2,004	2,004	2,004	2,004	2,004	2,004	2,004	0	2,004
7	304.2 Structures & Improvements	4,425	4,425	4,425	4,425	4,425	4,425	4,425	4,425	4,425	4,425	4,425	4,425	4,425	0	4,425
8	305.2 Collecting & Impounding reservoirs	12	12	12	12	12	12	12	12	12	12	12	12	12	0	12
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	12,919	12,919	12,919	12,919	12,919	12,919	12,919	12,919	12,919	12,919	12,919	12,919	12,919	0	12,919
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	21	21	21	21	21	21	21	21	21	21	21	21	21	0	21
13	310.2 Power Generation Equipment	3	3	3	3	31,489	31,489	31,489	31,489	31,489	31,489	31,489	31,489	31,489	31,486	15,746
14	311.2 Pumping Equipment	11,634	11,634	11,634	11,634	13,431	13,431	13,431	13,431	13,431	13,431	13,431	13,431	13,431	1,797	12,533
15	339.2 Other Plant & Miscellaneous	(30)	(30)	(30)	(30)	(30)	(30)	(30)	(30)	(30)	(30)	(30)	(30)	(30)	0	(30)
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	1	1	1	1	1	1	1	1	1	1	1	1	1	0	1
18	304.3 Structures & Improvements	4,577	4,577	4,577	4,577	4,577	4,577	4,577	4,577	4,577	4,577	4,577	4,577	4,577	0	4,577
19	320.3 Water Treatment Equipment	6,419	6,419	6,419	6,419	6,419	6,419	6,419	6,419	6,419	6,419	6,419	6,419	6,438	19	6,428
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	1	1	1	1	1	1	1	1	1	1	1	1	1	0	1
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	6,171	6,171	6,171	6,171	6,171	6,171	6,171	6,171	6,171	6,171	6,171	6,171	6,171	0	6,171
26	331.4 Transmission & Distribution	52,636	52,640	52,640	52,640	52,640	52,640	52,640	52,640	52,640	52,640	52,645	52,645	53,192	546	52,909
27	333.4 Services	2,371	2,376	2,376	2,376	2,376	2,376	2,376	2,376	2,376	2,376	2,383	2,383	3,139	768	2,755
28	334.4 Meters & Meter Installation	24,269	24,275	24,275	24,275	24,275	24,275	24,275	24,275	24,275	24,275	24,282	24,282	25,091	822	24,680
29	335.4 Hydrants	2,236	2,239	2,239	2,239	2,239	2,239	2,239	2,239	2,239	2,239	2,239	2,239	2,268	30	2,253
30	339.4 Other Plant & Miscellaneous	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	0	(1)
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	514	514	514	514	514	514	514	514	514	514	514	514	514	0	514
33	304.5 Structures & Improvements	4,581	4,585	4,592	4,599	4,605	4,608	4,855	4,856	4,856	4,856	4,856	4,856	5,131	549	4,856
34	340.5 Office Furniture & Equipment	2,795	2,798	2,803	2,808	2,812	2,814	2,993	2,994	2,994	2,994	2,994	2,994	3,196	401	2,996
35	340.51 Computer Equipment	6,887	6,891	6,901	6,911	6,918	6,922	7,253	7,254	7,254	7,254	7,254	7,254	7,629	742	7,258
36	341.5 Transportation Equipment	4,190	4,194	4,199	4,199	4,203	4,206	4,446	4,446	4,446	4,446	4,446	4,446	4,490	290	4,335
37	342.5 Stores Equipment	46	46	46	46	46	46	46	46	46	46	46	46	47	1	46
38	343.5 Tools, Shop & Garage Equipment	1,566	1,567	1,569	1,571	1,573	1,574	1,644	1,644	1,644	1,644	1,644	1,644	1,723	156	1,644
39	344.5 Laboratory Equipment	445	452	465	480	492	497	987	989	989	989	989	989	1,544	1,099	994
40	345.5 Power Operated Equipment	1,553	1,553	1,554	1,555	1,555	1,555	1,578	1,578	1,578	1,578	1,578	1,578	1,603	50	1,578
41	346.5 Communication Equipment	707	708	711	714	716	717	817	817	817	817	817	817	929	223	819
42	347.5 Miscellaneous Equipment	374	374	374	374	374	374	386	386	386	386	386	386	393	19	383
43	348.5 Other Tangible Plant	10	14	21	29	35	38	300	301	301	301	301	301	598	587	304
44	**INTANGIBLE PLANT**	1,004	1,004	1,004	1,004	1,004	1,004	1,004	1,004	1,004	1,004	1,004	1,004	1,004	0	1,004
45	**SUPPLY & PUMPING**	30,998	30,998	30,998	30,998	64,271	64,271	64,271	64,271	64,271	64,271	64,271	64,271	64,271	33,263	47,630
46	**WATER TREATMENT PLANT**	10,997	10,997	10,997	10,997	10,997	10,997	10,997	10,997	10,997	10,997	10,997	10,997	11,016	19	11,006
47	**TRANSMISSION & DISTRIBUTION**	87,686	87,701	87,701	87,701	87,701	87,701	87,701	87,701	87,701	87,701	87,719	87,719	89,851	2,166	88,768
48	**GENERAL PLANT**	23,667	23,696	23,749	23,800	23,844	23,866	25,820	25,824	25,824	25,824	25,824	25,824	27,795	4,118	25,726
49	**TOTAL PLANT IN SERVICE**	154,342	154,385	154,438	154,490	187,816	187,839	189,792	189,797	189,797	189,797	189,815	189,815	193,927	39,586	174,134
50	**LAND & LAND RIGHTS**	2,520	2,520	2,520	2,520	2,520	2,520	2,520	2,520	2,520	2,520	2,520	2,520	2,520	0	2,520
51	**TOTAL PIS LESS LAND**	151,822	151,865	151,918	151,970	185,296	185,319	187,273	187,277	187,277	187,277	187,295	187,295	191,407	39,586	171,614

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Polk / Gibsonia Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of last year net additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Net Additions	(15) Average Balance 1995
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	31,486	0	0	0	0	0	0	0	0	31,486	15,743
14	311.2 Pumping Equipment	0	0	0	1,797	0	0	0	0	0	0	0	0	1,797	899
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	19	19	9
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	4	0	0	0	0	0	0	0	0	5	0	537	546	273
27	333.4 Services	5	0	0	0	0	0	0	0	0	6	0	756	768	384
28	334.4 Meters & Meter Installation	6	0	0	0	0	0	0	0	0	7	0	810	822	411
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	30	30	15
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	4	7	7	6	3	248	1	0	0	0	0	275	549	275
34	340.5 Office Furniture & Equipment	3	5	5	4	2	179	0	0	0	0	0	203	401	200
35	340.51 Computer Equipment	5	9	10	8	4	331	1	0	0	0	0	375	742	371
36	341.5 Transportation Equipment	3	6	(0)	4	3	240	(0)	0	0	0	0	34	280	145
37	342.5 Stores Equipment	0	0	0	0	0	1	0	0	0	0	0	1	1	1
38	343.5 Tools, Shop & Garage Equipment	1	2	2	2	1	70	0	0	0	0	0	79	156	78
39	344.5 Laboratory Equipment	7	14	15	11	6	490	1	0	0	0	0	555	1,099	550
40	345.5 Power Operated Equipment	0	1	1	1	0	23	0	0	0	0	0	25	50	25
41	346.5 Communication Equipment	1	3	3	2	1	99	0	0	0	0	0	113	223	111
42	347.5 Miscellaneous Equipment	0	0	0	0	0	11	0	0	0	0	0	7	19	10
43	348.5 Other Tangible Plant	4	7	8	6	3	262	1	0	0	0	0	297	587	294
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	33,283	0	0	0	0	0	0	0	0	33,283	16,642
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	19	19	9
47	**TRANSMISSION & DISTRIBUTION**	15	0	0	0	0	0	0	0	0	18	0	2,133	2,166	1,083
48	**GENERAL PLANT**	28	53	51	43	22	1,954	4	0	0	0	0	1,961	4,118	2,060
49	**TOTAL NET ADDITIONS**	43	53	51	33,327	22	1,954	4	0	0	18	0	4,112	39,586	19,794
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	43	53	51	33,327	22	1,954	4	0	0	18	0	4,112	39,586	19,794

Note: May not cross due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Polk / Gibsonia Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year gross additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Gross Additions	(15) Ave. Gross Additions 1995
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	31,486	0	0	0	0	0	0	0	0	31,486	15,743
14	311.2 Pumping Equipment	0	0	0	5,724	0	0	0	0	0	0	0	0	5,724	2,862
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	18	18	9
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	4	0	0	0	0	0	0	0	0	5	0	537	546	273
27	333.4 Services	5	0	0	0	0	0	0	0	0	6	0	756	768	384
28	334.4 Meters & Meter Installation	6	0	0	0	0	0	0	0	0	7	0	810	822	411
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	30	30	15
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	4	7	8	6	3	248	1	0	0	0	0	281	556	278
34	340.5 Office Furniture & Equipment	3	5	5	4	2	179	0	0	0	0	0	203	401	200
35	340.51 Computer Equipment	5	9	10	8	4	331	1	0	0	0	0	375	742	371
36	341.5 Transportation Equipment	3	7	7	6	3	243	1	0	0	0	0	275	545	273
37	342.5 Stores Equipment	0	0	0	0	0	1	0	0	0	0	0	1	1	1
38	343.5 Tools, Shop & Garage Equipment	1	2	2	2	1	70	0	0	0	0	0	78	157	78
39	344.5 Laboratory Equipment	7	14	15	11	6	490	1	0	0	0	0	555	1,099	550
40	345.5 Power Operated Equipment	0	1	1	1	0	23	0	0	0	0	0	26	51	26
41	346.5 Communication Equipment	1	3	3	2	1	99	0	0	0	0	0	113	223	111
42	347.5 Miscellaneous Equipment	0	0	0	0	0	11	0	0	0	0	0	13	25	13
43	348.5 Other Tangible Plant	4	7	8	6	3	262	1	0	0	0	0	297	587	294
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	37,210	0	0	0	0	0	0	0	0	37,210	18,605
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	19	19	9
47	**TRANSMISSION & DISTRIBUTION**	15	0	0	0	0	0	0	0	0	18	0	2,133	2,166	1,083
48	**GENERAL PLANT**	28	54	60	45	22	1,957	5	0	0	0	0	2,217	4,388	2,195
49	**TOTAL GROSS ADDITIONS**	43	54	60	37,255	22	1,957	5	0	0	18	0	4,368	43,783	21,892
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	43	54	60	37,255	22	1,957	5	0	0	18	0	4,368	43,783	21,892

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Polk / Gibsonia Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x], 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of last year retirements for PIS by account for each month of the last year and the average.

FPSC
Schedule: A-5 (W)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Total Retirements	(15) Average Retirements 1995
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	3,927	0	0	0	0	0	0	0	0	3,927	1,964
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	6	7	3
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	1	8	2	0	3	1	0	0	0	0	242	256	128
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	1	1	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	1	1	1
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	6	6	3
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	3,927	0	0	0	0	0	0	0	0	3,927	1,964
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	1	8	2	0	3	1	0	0	0	0	256	271	135
49	**TOTAL RETIREMENTS**	0	1	8	3,929	0	3	1	0	0	0	0	256	4,198	2,099
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	1	8	3,929	0	3	1	0	0	0	0	256	4,198	2,099

Note: May no cros rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Polk / Gibsonia Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year adjustments for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Total Adjustments	(15) Ave. Utility Adjustments 1995
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Polk / Gibsonia Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the average balance for plant in service and the non-used and useful percentage and amount.

FPSC
Schedule: A-5 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(W)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-5 (W)(1 of 7)	(3) 1995 NON-USED & USEFUL Percentage F-Schedules	(4) 1995 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	0	0.00%	0
3	302.1 Franchises	4	0.00%	0
4	339.1 Other Plant & Miscellaneous	1,000	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	2,004	0.00%	0
7	304.2 Structures & Improvements	4,425	0.57%	25
8	305.2 Collecting & Impounding reservoirs	12	0.57%	0
9	306.2 Lake, River & Other Intakes	0	0.57%	0
10	307.2 Wells & Springs	12,919	0.57%	73
11	308.2 Infiltration Galleries & Tunnels	0	0.57%	0
12	309.2 Supply Mains	21	0.57%	0
13	310.2 Power Generation Equipment	15,746	0.57%	89
14	311.2 Pumping Equipment	12,533	0.00%	0
15	339.2 Other Plant & Miscellaneous	(30)	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	1	0.00%	0
18	304.3 Structures & Improvements	4,577	0.00%	0
19	320.3 Water Treatment Equipment	6,428	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	0	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	1	0.00%	0
24	304.4 Structures & Improvements	0	0.00%	0
25	330.4 Distribution Reservoirs	6,171	0.00%	0
26	331.4 Transmission & Distribution	52,909	24.73%	13,085
27	333.4 Services	2,755	0.00%	0
28	334.4 Meters & Meter Installation	24,680	0.00%	0
29	335.4 Hydrants	2,253	0.00%	0
30	339.4 Other Plant & Miscellaneous	(1)	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	514	0.00%	0
33	304.5 Structures & Improvements	4,856	0.00%	0
34	340.5 Office Furniture & Equipment	2,996	0.00%	0
35	340.51 Computer Equipment	7,258	0.00%	0
36	341.5 Transportation Equipment	4,335	0.00%	0
37	342.5 Stores Equipment	46	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	1,644	0.00%	0
39	344.5 Laboratory Equipment	994	0.00%	0
40	345.5 Power Operated Equipment	1,578	0.00%	0
41	346.5 Communication Equipment	818	0.00%	0
42	347.5 Miscellaneous Equipment	383	0.00%	0
43	348.5 Other Tangible Plant	304	0.00%	0
44	**INTANGIBLE PLANT**	1,004	0.00%	0
45	**SUPPLY & PUMPING**	47,630	0.39%	187
46	**WATER TREATMENT PLANT**	11,006	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	88,768	14.74%	13,085
48	**GENERAL PLANT**	25,728	0.00%	0
49	**TOTAL PLANT IN SERVICE**	174,134	7.62%	13,272
50	**LAND & LAND RIGHTS**	2,520	0.00%	0
51	**TOTAL PIS LESS LAND**	171,614	7.73%	13,272

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NON-USED AND USEFUL PLANT - 1995
SUMMARY

Company: SSU / Polk / Gibsonia Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a summary of the items included in Non-Used and Useful Plant. Submit additional supporting schedules if necessary.

FPSC
Schedule: A-7 (W)
Page 1 of 1
Preparer: Kimball
Recap schedules: A-1(W)

Line No.	(1) Description	(2) AVERAGE 1995 - NON-USED & USEFUL Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	Supporting Schedules
1	Plant in Service	13,272	0	13,272	A-5 (W)
2	Land	0	0	0	A-5 (W)
3	Accumulated Depreciation	(2,295)	0	(2,295)	A-9 (W)
4	CIAC	(1,001)	0	(1,001)	A-12 (W)
5	Accumulated Amort. of CIAC	13	0	13	A-14 (W)
6	Advances for Construction	0	0	0	A-16 (W)
7	Other	0	0	0	A-20 (W)
8	**TOTAL WATER NON-USED & USEFUL**	9,989	0	9,989	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Polk / Gibsonia Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-8 (W)

Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Depr. Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29	**12/31/88 Balance Per County Resolution Dated 06/27/89**	39,968
30	Utility Adjustments to ordered balance (1)	0
31	1989 Additions	2,935
32	1989 Retirements	669
33	1989 Adjustments	0
34	1989 Net Additions	2,266
35	**12/31/89 Balance**	42,234
36		
37		
38	1990 Additions	3,547
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	3,547
42	**12/31/90 Balance**	45,781

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Polk / Gibsonia Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-8 (W)
Page 2 of 2
Preparer: Kimball

Line No.	Description	(1)	(2) Water Accum. Depr. Year-End Balances
1	**12/31/90 Balance**		45,781
2			
3			
4	1991 Additions		3,676
5	1991 Retirements		197
6	1991 Adjustments		0
7	1991 Net Additions		3,479
8	**12/31/91 Balance**		49,259
9			
10			
11	1992 Additions		3,780
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		3,780
15	**12/31/92 Balance**		53,039
16			
17			
18	1993 Additions		3,790
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	7,218
21	1993 Net Additions		10,998
22	**12/31/93 Balance**		64,038
23			
24			
25	1994 Additions		6,009
26	1994 Retirements		728
27	1994 Adjustments		0
28	1994 Net Additions		5,281
29	**12/31/94 Balance**		69,319
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(86)
32	1995 Additions		7,897
33	1995 Retirements		4,196
34	1995 Adjustments		0
35	1995 Net Additions		3,699
36	**12/31/95 Balance**		72,931
37			
38			
39	1996 Additions		
40	1996 Retirements		
41	1996 Adjustments		
42	1996 Net Additions		
43	**12/31/96 Balance**		

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Polk / Gibsonia Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation by account for the the prior year and the test year.

FPSC
Schedule: A-9 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1995 ACCUMULATED DEPRECIATION					1995 AVERAGE BALANCE		
Line No.	Account No. and Name	Balance Per Books 12/31/94	Net Additions	Balance Per Books 12/31/95	Utility Adjustments	Adjusted Balance 12/31/95	Balance Per Books	Utility Adjustments	Adjusted Utility Balance
1	**INTANGIBLE PLANT**								
2	301.1 Organization	0	0	0	0	0	0	0	0
3	302.1 Franchises	2,208	0	2,208	0	2,208	2,208	0	2,208
4	339.1 Other Plant & Miscellaneous	241	40	281	0	281	261	0	281
5	**SOURCE OF SUPPLY & PUMPING**								
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	5,545	134	5,679	0	5,679	5,612	0	5,612
8	305.2 Collecting & Impounding reservoirs	1	0	1	0	1	1	0	1
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	7,931	430	8,361	0	8,361	8,146	0	8,146
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	4	1	5	0	5	5	0	5
13	310.2 Power Generation Equipment	1	787	788	0	788	395	0	395
14	311.2 Pumping Equipment	12,399	(3,300)	9,099	0	9,099	10,749	0	10,749
15	339.2 Other Plant & Miscellaneous	(8)	(1)	(9)	0	(9)	(9)	0	(9)
16	**WATER TREATMENT PLANT**								
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	827	139	966	0	966	897	0	897
19	320.3 Water Treatment Equipment	4,076	292	4,368	0	4,368	4,222	0	4,222
20	321.3 Permeators	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**								
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	6,068	167	6,235	0	6,235	6,152	0	6,152
26	331.4 Transmission & Distribution	8,339	1,233	9,572	0	9,572	8,956	0	8,956
27	333.4 Services	69	69	138	0	138	104	0	104
28	334.4 Meters & Meter Installation	11,042	1,234	12,276	0	12,276	11,659	0	11,659
29	335.4 Hydrants	26	50	76	0	76	51	0	51
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**								
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	1,039	114	1,154	0	1,154	1,096	0	1,096
34	340.5 Office Furniture & Equipment	1,256	200	1,456	0	1,456	1,356	0	1,356
35	340.51 Computer Equipment	2,294	1,210	3,504	0	3,504	2,899	0	2,899
36	341.5 Transportation Equipment	2,766	467	3,233	0	3,233	3,000	0	3,000
37	342.5 Stores Equipment	13	3	16	0	16	15	0	15
38	343.5 Tools, Shop & Garage Equipment	777	102	880	0	880	829	0	829
39	344.5 Laboratory Equipment	112	66	178	0	178	145	0	145
40	345.5 Power Operated Equipment	1,504	130	1,634	0	1,634	1,569	0	1,569
41	346.5 Communication Equipment	350	82	432	0	432	391	0	391
42	347.5 Miscellaneous Equipment	54	20	73	0	73	64	0	64
43	348.5 Other Tangible Plant	297	30	327	0	327	312	0	312
44	**INTANGIBLE PLANT**	2,449	40	2,489	0	2,489	2,469	0	2,469
45	**SUPPLY & PUMPING**	25,873	(1,949)	23,924	0	23,924	24,899	0	24,899
46	**WATER TREATMENT PLANT**	4,903	431	5,334	0	5,334	5,119	0	5,119
47	**TRANSMISSION & DISTRIBUTION**	25,544	2,753	28,297	0	28,297	26,922	0	26,922
48	**GENERAL PLANT**	10,462	2,424	12,887	0	12,887	11,676	0	11,676
49	**TOTAL ACCUMULATED DEPRECIATION**	69,231	3,699	72,931	0	72,931	71,085	0	71,085

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Polk / Gibsonia Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide month ending balances for Accumulated Depreciation by account for each month of the test year, the ending balance from the prior year and the test year average balance.

FPSC
Schedule: A-9 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/95	(15) Net Additions	(16) Per Books Ave. Bal. 1995
1	**INTANGIBLE PLANT**															
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	2,208	2,208	2,208	2,208	2,208	2,208	2,208	2,208	2,208	2,208	2,208	2,208	2,208	0	2,208
4	339.1 Other Plant & Miscellaneous	241	244	247	250	253	256	263	266	269	272	275	278	281	40	261
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	5,545	5,556	5,567	5,578	5,589	5,600	5,613	5,624	5,635	5,646	5,657	5,668	5,679	134	5,612
8	305.2 Collecting & Impounding reservoirs	1	1	1	1	1	1	1	1	1	1	1	1	1	0	1
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	7,931	7,967	8,003	8,039	8,075	8,111	8,145	8,181	8,217	8,253	8,289	8,325	8,361	430	8,146
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	4	4	4	4	4	4	5	5	5	5	5	5	5	1	5
13	310.2 Power Generation Equipment	1	67	133	199	265	331	392	458	524	590	656	722	788	787	395
14	311.2 Pumping Equipment	12,399	12,451	12,503	12,555	8,680	8,732	8,787	8,839	8,891	8,943	8,995	9,047	9,099	(3,300)	10,749
15	339.2 Other Plant & Miscellaneous	(8)	(8)	(8)	(8)	(8)	(8)	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(1)	(9)
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	827	839	851	863	875	887	894	906	918	930	942	954	966	139	897
19	320.3 Water Treatment Equipment	4,076	4,100	4,124	4,148	4,172	4,196	4,224	4,248	4,272	4,296	4,320	4,344	4,368	292	4,222
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	6,068	6,082	6,096	6,110	6,124	6,138	6,151	6,165	6,179	6,193	6,207	6,221	6,235	167	6,152
26	331.4 Transmission & Distribution	8,339	8,442	8,545	8,648	8,751	8,854	8,954	9,057	9,160	9,263	9,366	9,469	9,572	1,233	8,956
27	333.4 Services	69	75	81	87	93	99	102	108	114	120	126	132	138	69	104
28	334.4 Meters & Meter Installation	11,042	11,145	11,248	11,351	11,454	11,557	11,658	11,761	11,864	11,967	12,070	12,173	12,276	1,234	11,659
29	335.4 Hydrants	26	30	34	38	42	46	52	56	60	64	68	72	76	50	51
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	1,039	1,049	1,059	1,069	1,079	1,089	1,100	1,110	1,120	1,130	1,140	1,150	1,154	114	1,096
34	340.5 Office Furniture & Equipment	1,256	1,273	1,290	1,307	1,324	1,341	1,354	1,371	1,388	1,405	1,422	1,439	1,456	200	1,356
35	340.51 Computer Equipment	2,294	2,395	2,496	2,597	2,698	2,799	2,898	2,999	3,100	3,201	3,302	3,403	3,504	1,210	2,899
36	341.5 Transportation Equipment	2,788	2,826	2,885	2,937	2,996	3,058	3,116	3,175	3,235	3,295	3,355	3,415	3,233	467	3,000
37	342.5 Stores Equipment	13	13	13	13	13	13	16	16	16	16	16	16	16	3	15
38	343.5 Tools, Shop & Garage Equipment	777	786	795	804	813	822	826	835	844	853	862	871	880	102	829
39	344.5 Laboratory Equipment	112	118	124	130	136	142	142	148	154	160	166	172	178	66	145
40	345.5 Power Operated Equipment	1,504	1,515	1,526	1,537	1,548	1,559	1,569	1,580	1,591	1,602	1,613	1,624	1,634	130	1,569
41	346.5 Communication Equipment	350	357	364	371	378	385	390	397	404	411	418	425	432	82	391
42	347.5 Miscellaneous Equipment	54	56	58	60	61	63	67	69	71	73	75	77	73	20	64
43	348.5 Other Tangible Plant	297	300	303	306	309	312	309	312	315	318	321	324	327	30	312
44	**INTANGIBLE PLANT**	2,449	2,452	2,455	2,458	2,461	2,464	2,471	2,474	2,477	2,480	2,483	2,486	2,489	40	2,469
45	**SUPPLY & PUMPING**	25,873	26,036	26,203	26,368	22,606	22,771	22,934	23,099	23,264	23,429	23,594	23,759	23,924	(1,949)	24,899
46	**WATER TREATMENT PLANT**	4,903	4,939	4,975	5,011	5,047	5,083	5,118	5,154	5,190	5,226	5,262	5,298	5,334	431	5,119
47	**TRANSMISSION & DISTRIBUTION**	25,544	25,774	26,004	26,234	26,464	26,694	26,917	27,147	27,377	27,607	27,837	28,067	28,297	2,753	26,922
48	**GENERAL PLANT**	10,462	10,688	10,913	11,131	11,355	11,581	11,787	12,012	12,238	12,464	12,690	12,916	12,867	2,424	11,678
49	**TOTAL WATER ACCUM. DEPR.**	69,231	69,891	70,550	71,202	67,933	68,593	69,227	69,886	70,546	71,206	71,868	72,526	72,931	3,699	71,085

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Polk / Gibsonia Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year net additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Net Additions	(15) Average Net Additions 1995
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	3	3	3	3	3	7	3	3	3	3	3	3	40	20
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	11	11	11	11	11	13	11	11	11	11	11	11	134	67
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	36	36	36	36	36	34	36	36	36	36	36	36	430	215
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	1	0	0	0	0	0	0	1	1
13	310.2 Power Generation Equipment	66	66	66	66	66	61	66	66	66	66	66	66	787	394
14	311.2 Pumping Equipment	52	52	52	(3,875)	52	55	52	52	52	52	52	52	(3,300)	(1,650)
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	(1)	0	0	0	0	0	0	(1)	(1)
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	12	12	12	12	12	7	12	12	12	12	12	12	139	70
19	320.3 Water Treatment Equipment	24	24	24	24	24	28	24	24	24	24	24	24	292	146
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	14	14	14	14	14	13	14	14	14	14	14	14	167	84
26	331.4 Transmission & Distribution	103	103	103	103	103	100	103	103	103	103	103	103	1,233	617
27	333.4 Services	6	6	6	6	6	3	6	6	6	6	6	6	69	35
28	334.4 Meters & Meter Installation	103	103	103	103	103	101	103	103	103	103	103	103	1,234	617
29	335.4 Hydrants	4	4	4	4	4	6	4	4	4	4	4	4	50	25
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	10	10	10	10	10	11	10	10	10	10	10	4	114	57
34	340.5 Office Furniture & Equipment	17	17	17	17	17	13	17	17	17	17	17	17	200	100
35	340.51 Computer Equipment	101	101	101	101	101	99	101	101	101	101	101	101	1,210	605
36	341.5 Transportation Equipment	60	59	52	58	60	60	59	60	60	60	60	(182)	457	234
37	342.5 Stores Equipment	0	0	0	0	0	3	0	0	0	0	0	0	3	2
38	343.5 Tools, Shop & Garage Equipment	9	9	9	9	9	4	9	9	9	9	9	8	102	51
39	344.5 Laboratory Equipment	6	6	6	6	6	0	6	6	6	6	6	6	66	33
40	345.5 Power Operated Equipment	11	11	11	11	11	10	11	11	11	11	11	10	130	65
41	346.5 Communication Equipment	7	7	7	7	7	5	7	7	7	7	7	7	82	41
42	347.5 Miscellaneous Equipment	2	2	2	2	2	4	2	2	2	2	2	(4)	20	10
43	348.5 Other Tangible Plant	3	3	3	3	3	(3)	3	3	3	3	3	3	30	15
44	**INTANGIBLE PLANT**	3	3	3	3	3	7	3	3	3	3	3	3	40	20
45	**SUPPLY & PUMPING**	165	165	165	(3,762)	165	163	165	165	165	165	165	165	(1,949)	(974)
46	**WATER TREATMENT PLANT**	36	36	36	36	36	35	36	36	36	36	36	36	431	216
47	**TRANSMISSION & DISTRIBUTION**	230	230	230	230	230	223	230	230	230	230	230	230	2,753	1,378
48	**GENERAL PLANT**	226	225	218	224	226	206	225	226	226	226	226	(30)	2,424	1,213
49	**TOTAL NET ADDITIONS**	660	659	652	(3,269)	660	634	659	660	660	660	660	404	3,699	1,853

Note: May not cr[illegible] to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Polk / Gibsonia Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year gross additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Gross Additions	(15) Average Gross Add. 1995
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	3	3	3	3	3	7	3	3	3	3	3	3	40	20
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	11	11	11	11	11	13	11	11	11	11	11	11	134	67
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	36	36	36	36	36	34	36	36	36	36	36	36	430	215
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	1	0	0	0	0	0	0	1	1
13	310.2 Power Generation Equipment	66	66	66	66	66	61	66	66	66	66	66	66	787	394
14	311.2 Pumping Equipment	52	52	52	52	52	55	52	52	52	52	52	52	627	314
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	(1)	0	0	0	0	0	0	(1)	(1)
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	12	12	12	12	12	7	12	12	12	12	12	12	139	70
19	320.3 Water Treatment Equipment	24	24	24	24	24	28	24	24	24	24	24	24	292	146
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	14	14	14	14	14	13	14	14	14	14	14	14	167	84
26	331.4 Transmission & Distribution	103	103	103	103	103	100	103	103	103	103	103	103	1,233	617
27	333.4 Services	6	6	6	6	6	3	6	6	6	6	6	6	69	35
28	334.4 Meters & Meter Installation	103	103	103	103	103	101	103	103	103	103	103	103	1,234	617
29	335.4 Hydrants	4	4	4	4	4	6	4	4	4	4	4	4	50	25
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	10	10	10	10	10	11	10	10	10	10	10	10	121	61
34	340.5 Office Furniture & Equipment	17	17	17	17	17	13	17	17	17	17	17	17	200	100
35	340.51 Computer Equipment	101	101	101	101	101	99	101	101	101	101	101	101	1,210	605
36	341.5 Transportation Equipment	60	60	60	60	60	63	60	60	60	60	60	60	723	362
37	342.5 Stores Equipment	0	0	0	0	0	3	0	0	0	0	0	0	3	2
38	343.5 Tools, Shop & Garage Equipment	9	9	9	9	9	4	9	9	9	9	9	9	103	52
39	344.5 Laboratory Equipment	6	6	6	6	6	0	6	6	6	6	6	6	66	33
40	345.5 Power Operated Equipment	11	11	11	11	11	10	11	11	11	11	11	11	131	66
41	346.5 Communication Equipment	7	7	7	7	7	5	7	7	7	7	7	7	82	41
42	347.5 Miscellaneous Equipment	2	2	2	2	2	4	2	2	2	2	2	2	26	13
43	348.5 Other Tangible Plant	3	3	3	3	3	(3)	3	3	3	3	3	3	30	15
44	**INTANGIBLE PLANT**	3	3	3	3	3	7	3	3	3	3	3	3	40	20
45	**SUPPLY & PUMPING**	165	165	165	165	165	163	165	165	165	165	165	165	1,978	990
46	**WATER TREATMENT PLANT**	36	36	36	36	36	35	36	36	36	36	36	36	431	216
47	**TRANSMISSION & DISTRIBUTION**	230	230	230	230	230	223	230	230	230	230	230	230	2,753	1,378
48	**GENERAL PLANT**	226	226	226	226	226	209	226	226	226	226	226	226	2,695	1,350
49	**TOTAL GROSS ADDITIONS**	660	660	660	660	660	637	660	660	660	660	660	660	7,897	3,954

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Polk / Gibsonia Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year retirements for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Total Retirements	(15) Average Retirements 1995
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	3,927	0	0	0	0	0	0	0	0	3,927	1,964
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	6	7	3
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	1	8	2	0	3	1	0	0	0	0	242	256	128
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	1	1	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	1	1	1
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	6	6	3
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	3,927	0	0	0	0	0	0	0	0	3,927	1,964
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	1	8	2	0	3	1	0	0	0	0	256	271	135
49	**TOTAL RETIREMENTS**	0	1	8	3,929	0	3	1	0	0	0	0	256	4,198	2,099

Note: May not cross[illegible] rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Polk / Gibsonia Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year adjustments for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Total Adjustments	(15) Ave. Utility Adjustments 1995
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Polk / Gibsonia Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the average balance for accumulated depreciation and the non-used and useful percentage and amount.

FPSC
Schedule: A-9 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-9 (W)(1/7)	(3) 1995 NON-USED & USEFUL Percentage F-Schedules	(4) 1995 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	0	0.00%	0
3	302.1 Franchises	2,208	0.00%	0
4	339.1 Other Plant & Miscellaneous	261	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	0	0.00%	0
7	304.2 Structures & Improvements	5,612	0.57%	32
8	305.2 Collecting & Impounding reservoirs	1	0.57%	0
9	306.2 Lake, River & Other Intakes	0	0.57%	0
10	307.2 Wells & Springs	8,148	0.57%	46
11	308.2 Infiltration Galleries & Tunnels	0	0.57%	0
12	309.2 Supply Mains	5	0.57%	0
13	310.2 Power Generation Equipment	395	0.57%	2
14	311.2 Pumping Equipment	10,749	0.00%	0
15	339.2 Other Plant & Miscellaneous	(9)	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	0	0.00%	0
18	304.3 Structures & Improvements	897	0.00%	0
19	320.3 Water Treatment Equipment	4,222	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	0	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	0	0.00%	0
25	330.4 Distribution Reservoirs	6,152	0.00%	0
26	331.4 Transmission & Distribution	8,956	24.73%	2,215
27	333.4 Services	104	0.00%	0
28	334.4 Meters & Meter Installation	11,659	0.00%	0
29	335.4 Hydrants	51	0.00%	0
30	339.4 Other Plant & Miscellaneous	0	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	0	0.00%	0
33	304.5 Structures & Improvements	1,096	0.00%	0
34	340.5 Office Furniture & Equipment	1,356	0.00%	0
35	340.51 Computer Equipment	2,899	0.00%	0
36	341.5 Transportation Equipment	3,000	0.00%	0
37	342.5 Stores Equipment	15	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	829	0.00%	0
39	344.5 Laboratory Equipment	145	0.00%	0
40	345.5 Power Operated Equipment	1,569	0.00%	0
41	346.5 Communication Equipment	391	0.00%	0
42	347.5 Miscellaneous Equipment	64	0.00%	0
43	348.5 Other Tangible Plant	312	0.00%	0
44	**INTANGIBLE PLANT**	2,469	0.00%	0
45	**SUPPLY & PUMPING**	24,899	0.32%	80
46	**WATER TREATMENT PLANT**	5,119	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	26,922	8.23%	2,215
48	**GENERAL PLANT**	11,676	0.00%	0
49	**TOTAL**	71,085	3.23%	2,295

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Polk / Gibsonia Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-11 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water CIAC Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29	**12/31/88 Balance Per County Resolution Dated 06/27/89**	42,717
30	Utility Adjustments to ordered balance (1)	0
31	1989 Additions	525
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	525
35	**12/31/89 Balance**	43,242
36		
37		
38	1990 Additions	1,775
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	1,775
42	**12/31/90 Balance**	45,017

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Polk / Gibsonia Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-11 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water CIAC Year-End Balances
1	**12/31/90 Balance**	45,017
2		
3		
4	1991 Additions	1,275
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	1,275
8	**12/31/91 Balance**	46,292
9		
10		
11	1992 Additions	0
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	0
15	**12/31/92 Balance**	46,292
16		
17		
18	1993 Additions	425
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	425
22	**12/31/93 Balance**	46,717
23		
24		
25	1994 Additions	11,143
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	11,143
29	**12/31/94 Balance**	57,860
30		
31		
32	1995 Additions	375
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	375
36	**12/31/95 Balance**	58,235
37		
38		
39	1996 Additions	
40	1996 Retirements	
41	1996 Adjustments	
42	1996 Net Additions	
43	**12/31/96 Balance**	

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Polk / Gibsonia Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the beginning, ending and average balances of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-12 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1995 CONTRIBUTIONS IN AID OF CONSTRUCTION					1995 AVERAGE BALANCE			1995 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/94	Net Additions	Balance Per Books 12/31/95	Utility Adjustments	Adjusted Balance 12/31/95	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0.00%	0
2	Line/Main Extensions	4,066	0	4,066	0	4,066	4,066	0	4,066	0.00%	0
3	Meter Installation Fees	42,976	375	43,351	0	43,351	43,164	0	43,164	0.00%	0
4	Contributed Lines	6,732	0	6,732	0	6,732	6,732	0	6,732	14.74%	992
5	Cont. Prpty Other than Lines	2,225	0	2,225	0	2,225	2,225	0	2,225	0.39%	9
6	Service Installation Fees	1,861	0	1,861	0	1,861	1,861	0	1,861	0.00%	0
7	**TOTAL WATER CIAC**	57,860	375	58,235	0	58,235	58,048	0	58,048	1.72%	1,001
8	**FPSC MARGIN RESERVE - CIAC**				0	0	0	0	0		

Column:
(10) from Schedule A-5 (page 7 of 7)

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION -1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Polk / Gibsonia Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-12 (W)
Page 2 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Balance Per Books 12/31/94	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	(14) Balance Per Books 12/31/95	(15) Net Additions	(16) Average Balance 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	4,066	4,066	4,066	4,066	4,066	4,066	4,066	4,066	4,066	4,066	4,066	4,066	4,066	0	4,066
3	Meter Installation Fees	42,976	42,976	42,976	42,976	43,051	43,126	43,201	43,276	43,351	43,351	43,351	43,351	43,351	375	43,164
4	Contributed Lines	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732	6,732	0	6,732
5	Cont. Prpty Other than Lines	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	2,225	0	2,225
6	Service Installation Fees	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	0	1,861
7	**TOTAL WATER CIAC**	57,860	57,860	57,860	57,860	57,935	58,010	58,085	58,160	58,235	58,235	58,235	58,235	58,235	375	58,048

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Polk / Gibsonia Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year net additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Additions	(15) Average Net Add. 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	75	75	75	75	75	0	0	0	0	375	188
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL NET ADDITIONS	0	0	0	75	75	75	75	75	0	0	0	0	375	188

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Polk / Gibsonia Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year gross additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Gross Additions	(15) Ave Gross Additions 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	75	75	75	75	75	0	0	0	0	375	188
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL GROSS ADDITIONS	0	0	0	75	75	75	75	75	0	0	0	0	375	188

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Polk / Gibsonia Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year retirements for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL RETIREMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Polk / Gibsonia Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year adjustments for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Adjustments	(15) Ave. Utility Adjustments 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	**FPSC Margin Reserve - CIAC**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Polk / Gibsonia Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-13 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Amort. of CIAC Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29	**12/31/88 Balance Per County Resolution Dated 06/27/89**	16,863
30	Utility Adjustments to ordered balance (1)	0
31	1989 Additions	2,040
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	2,040
35	**12/31/89 Balance**	18,903
36		
37		
38	1990 Additions	2,098
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	2,098
42	**12/31/90 Balance**	21,001

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Polk / Gibsonia Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-13 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Amort. of CIAC Year-End Balances
1	**12/31/90 Balance**	21,001
2		
3		
4	1991 Additions	2,174
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	2,174
8	**12/31/91 Balance**	23,175
9		
10		
11	1992 Additions	2,206
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	2,206
15	**12/31/92 Balance**	25,381
16		
17		
18	1993 Additions	2,217
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	2,217
22	**12/31/93 Balance**	27,598
23		
24		
25	1994 Additions	2,377
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	2,377
29	**12/31/94 Balance**	29,975
30		
31		
32	1995 Additions	2,536
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	2,536
36	**12/31/95 Balance**	32,511
37		
38		
39	1996 Additions	
40	1996 Retirements	
41	1996 Adjustments	
42	1996 Net Additions	
43	**12/31/96 Balance**	

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Polk / Gibsonia Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the beginning, ending and average balances of accumulated amortization of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-14 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W),A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1995 ACCUMULATED AMORTIZATION OF CIAC					1995 AVERAGE BALANCE			1995 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/94	Net Additions	Balance Per Books 12/31/95	Utility Adjustments	Adjusted Balance 12/31/95	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0.00%	0
2	Line/Main Extensions	569	95	664	0	664	617	0	617	0.00%	0
3	Meter Installation Fees	29,266	2,158	31,424	0	31,424	30,345	0	30,345	0.00%	0
4	Contributed Lines	78	157	235	0	235	157	0	157	8.23%	13
5	Cont. Prpty Other than Lines	40	79	119	0	119	80	0	80	0.32%	0
6	Service Installation Fees	23	47	70	0	70	47	0	47	0.00%	0
7	**TOTAL ACCUM. AMORT. WATER CIAC**	29,976	2,536	32,512	0	32,512	31,246	0	31,246	0.04%	13

Column:
(10) from Schedule A-9 (page 7 of 7)

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Polk / Gibsonia Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the accumulated amortization of CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-14 (W)
Page 2 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Balance Per Books 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/95	(15) Net Additions	(16) Ave. Utility Balance 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	569	577	585	593	601	609	616	624	632	640	648	656	664	95	617
3	Meter Installation Fees	29,266	29,446	29,626	29,806	29,986	30,166	30,344	30,524	30,704	30,884	31,064	31,244	31,424	2,158	30,345
4	Contributed Lines	78	91	104	117	130	143	157	170	183	196	209	222	235	157	157
5	Cont. Prpty Other than Lines	40	47	54	61	68	75	77	84	91	98	105	112	119	79	80
6	Service Installation Fees	23	27	31	35	39	43	46	50	54	58	62	66	70	47	47
7	TOTAL ACC. AMORT. CIAC	29,976	30,188	30,400	30,612	30,824	31,036	31,240	31,452	31,664	31,876	32,088	32,300	32,512	2,536	31,246

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Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Polk / Gibsonia Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year net additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Net Additions	(15) Average Net Add. 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	8	8	8	8	8	7	8	8	8	8	8	8	95	48
3	Meter Installation Fees	180	180	180	180	180	178	180	180	180	180	180	180	2,158	1,079
4	Contributed Lines	13	13	13	13	13	14	13	13	13	13	13	13	157	79
5	Cont. Prpty Other than Lines	7	7	7	7	7	2	7	7	7	7	7	7	79	40
6	Service Installation Fees	4	4	4	4	4	3	4	4	4	4	4	4	47	24
7	TOTAL NET ADDITIONS	212	212	212	212	212	204	212	212	212	212	212	212	2,536	1,270

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Polk / Gibsonia Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year gross additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Gross Additions	(15) Average Gross Add. 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	8	8	8	8	8	7	8	8	8	8	8	8	95	48
3	Meter Installation Fees	180	180	180	180	180	178	180	180	180	180	180	180	2,158	1,079
4	Contributed Lines	13	13	13	13	13	14	13	13	13	13	13	13	157	79
5	Cont. Prpty Other than Lines	7	7	7	7	7	2	7	7	7	7	7	7	79	40
6	Service Installation Fees	4	4	4	4	4	3	4	4	4	4	4	4	47	24
7	TOTAL GROSS ADDITIONS	212	212	212	212	212	204	212	212	212	212	212	212	2,536	1,270

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Polk / Gibsonia Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year retirements of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL RETIREMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Polk / Gibsonia Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year adjustments to accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Adjustments	(15) Ave. Utility Adjustments 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -1995
CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

FPSC
Schedule: A-15 (W), (S)
Page 1 of 2
Preparer: Kimball
Supporting Schedules: D-1 (W), (S)

See Schedule A-15 for 1996.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1995
SUMMARY

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

FPSC
Schedule: A-15 (W),(S)
Page 2 of 2
Preparer: Kimball

See Schedule A-15 for 1996.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Polk / Gibsonia Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs. Also, provide a brief description of the applicant's policy regarding advances.

FPSC
Schedule: A-16 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W)
A-7(W)

Line No.	(1) Description	(2) Water Advances For Construction Year-end Balances
1	**12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93**	0
2	Utility Adjustments to Beginning Balance	0
3	**Restated Balance 12/31/91**	0
4	1992 Additions	0
5	1992 Adjustments	0
6	**12/31/92 Balance**	0
7	1993 Additions	0
8	1993 Adjustments	0
9	**12/31/93 Balance**	0
10	1994 Additions	0
11	1994 Adjustments	0
12	**12/31/94 Balance**	0
13	1995 Additions	0
14	1995 Adjustments	0
15	**12/31/95 Balance**	0
16	1996 Additions	
17	1996 Adjustments	
18	**12/31/96 Balance**	

AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

19	Beginning Balance 12/31/94	0
20	Jan	0
21	Feb	0
22	Mar	0
23	Apr	0
24	May	0
25	Jun	0
26	Jul	0
27	Aug	0
28	Sep	0
29	Oct	0
30	Nov	0
31	Ending Balance 12/31/95	0
32	Average Balance	0
33	Non-used and Useful Percentage	
34	Non-used and Useful Amount	0

35 **Company Policy:** SSU either constructs facilities and bills Topeka Group for the cost thereof or a related company (Lehigh Acquisition Corporation)
36 constructs facilities and bills SSU for them. In both cases, Advances for Construction are recorded and repaid out of future
37 connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER WORKING CAPITAL ALLOWANCE CALCULATION - 1995

Company: SSU / Polk / Gibsonia Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O & M expenses multiplied by the working capital percent.

FPSC
Schedule: A-17 (W)
Page 1 of 1
Preparer: Vierima
Recap schedules: A-1(W)

(1)		(2)	(3)	(4)	(5)
		1995 WORKING CAPITAL ALLOWANCE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Total Operation and Maintenance Expenses	23,173	0	23,173	B-1(W)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	2,897	0	2,897	

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1995

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-18 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/95	(15) Test Year Simple Average Balance
1	Utility Plant in Service	309,070,115	309,462,352	309,890,967	310,165,149	310,960,283	312,775,142	316,611,137	319,117,913	319,369,094	322,683,120	324,306,791	325,596,238	335,186,496	287,219,980
2	Construction in Process	6,947,933	8,036,833	9,548,746	11,590,639	13,360,405	14,112,844	13,183,554	12,886,140	13,293,585	11,406,974	11,473,435	11,452,647	6,725,170	6,837,625
3															
4	**GROSS UTILITY PLANT**	316,018,048	317,499,185	319,439,733	321,755,788	324,320,688	326,887,986	329,804,691	332,004,053	332,662,679	334,090,094	335,780,226	337,050,885	341,911,666	328,984,857
5															
6	Less: Accumulated Deprec.	(73,806,379)	(74,742,091)	(75,672,733)	(76,592,111)	(77,801,349)	(78,619,073)	(79,500,770)	(80,401,643)	(81,384,671)	(82,180,419)	(83,165,366)	(84,116,890)	(84,815,719)	(79,311,049)
7															
8	**NET UTILITY PLANT**	242,211,669	242,757,094	243,767,000	245,163,677	246,519,339	248,268,913	250,303,921	251,602,410	251,278,008	251,909,675	252,614,860	252,933,995	257,095,947	249,653,808
9															
10	Acquisition Adjustment	(1,524,088)	(1,524,088)	(1,524,088)	(1,524,088)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,631,714)
11	Accumulated Amortization	209,672	213,475	217,273	221,071	224,869	228,667	232,465	236,263	240,061	243,859	247,657	251,455	255,253	232,463
12															
13	**INVESTMENT IN UTILITY PLANT**	240,897,253	241,446,481	242,460,185	243,860,660	245,004,868	246,758,240	248,797,046	250,099,333	249,778,729	250,414,194	251,123,177	251,446,110	255,611,860	248,254,556
14															
15	Land Held For Resale	481,790	481,790	481,790	709,135	709,135	709,135	709,135	709,135	709,135	709,135	709,135	709,135	649,135	565,463
16	Bonds Receivable	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,202,500
17	Investment in Gas Assets	1,480,589	1,480,164	1,474,760	1,469,531	1,463,689	1,455,012	1,447,051	1,440,856	1,435,497	1,429,302	1,424,223	1,421,709	1,417,578	1,449,083
18															
19	**TOTAL OTHER INVESTMENTS**	4,182,379	4,181,954	4,176,550	4,398,666	4,392,824	4,384,147	4,341,186	4,334,991	4,329,632	4,323,437	4,318,358	4,315,844	4,251,713	4,217,046
20															
21	Cash	897,997	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	898,999
22	Special Deposits	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907
23	Restricted Cash	9,467,936	8,827,012	8,783,188	8,309,306	7,742,791	7,344,463	7,056,896	6,828,348	6,676,749	6,478,459	6,145,630	5,802,773	5,392,942	7,440,439
24	Utility Deposits	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881
25	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
26	Temporary Cash Investments	8,000,000	5,590,636	4,547,695	2,544,794	2,845,882	3,093,354	2,781,628	927,555	109,368	932,402	1,876,515	1,576,289	1,077,480	4,538,740
27															
28	**TOTAL CASH**	18,795,354	15,727,069	14,640,304	12,163,521	11,898,094	11,747,238	11,147,945	9,065,324	8,095,538	8,720,282	9,331,566	8,688,483	7,779,843	13,267,599
29															

7/27/95 9:26 AM A18W1.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1995

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-18 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/95	(15) Test Year Simple Average Balance
33	Customer Accounts Receivable	3,842,823	3,894,195	3,805,757	3,826,103	3,928,015	3,955,501	3,960,774	3,898,094	3,824,778	3,955,639	3,877,156	4,029,340	4,013,813	3,928,318
34	Other Accounts Receivable	329,240	334,429	301,616	309,794	347,259	360,099	364,121	341,504	314,269	363,507	334,131	388,345	381,585	355,413
35	Allowance for Doubtful Accounts	(326,785)	(352,702)	(344,692)	(346,716)	(355,765)	(358,255)	(358,732)	(353,055)	(346,415)	(358,267)	(351,159)	(364,942)	(363,536)	(345,161)
36	Notes Receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Inventories	351,572	394,149	436,726	479,303	521,880	394,149	436,726	479,303	521,880	564,457	394,149	436,726	479,301	415,437
38	Prepaid Expenses	80,352	124,036	190,417	171,179	181,941	162,764	143,587	87,371	94,763	49,500	2,537	(54,426)	(1,389)	39,482
39	Accrued Interest Receivable	196,029	222,633	238,016	244,847	254,629	268,355	177,038	196,779	215,169	231,340	236,540	243,146	167,966	181,998
40	Unbilled Revenues	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	4,005,610	3,748,141
41	Misc Current Assets	179,933	187,203	190,743	194,283	197,823	201,413	204,953	208,493	212,033	215,623	219,163	222,703	226,243	203,088
42															
43	**TOTAL CURRENT ASSETS**	8,143,835	8,294,613	8,309,255	8,371,464	8,566,453	8,474,696	8,419,138	8,349,160	8,327,148	8,512,470	8,203,188	8,391,563	8,909,593	8,526,714
44															
45	Unamortized Debt Issue Cost	2,558,722	2,504,853	2,450,984	2,397,115	2,343,246	2,289,377	2,235,508	2,181,639	2,127,770	2,073,901	2,020,032	1,966,163	1,912,294	2,235,508
46	Extraordinary Abandonment	690,175	690,175	690,175	421,495	410,551	399,607	388,663	377,719	366,775	355,831	344,887	333,943	322,999	506,587
47	Regulatory Assets	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,356,949	2,422,681
48	Preliminary Survey and Investigations	774,158	777,358	1,106,515	1,194,987	1,315,668	1,654,961	1,767,933	1,863,905	2,182,627	2,278,099	2,374,578	2,667,300	2,737,272	1,755,715
49	Temporary Clearing Accounts	(7,890)	0	0	0	0	0	0	0	0	0	0	0	0	(3,945)
50	Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	1,963,777	1,946,374	1,955,679	1,987,727	2,004,913	2,007,283	2,075,088	2,084,047	2,101,803	2,164,439	2,207,324	2,244,637	2,322,397	2,143,087
52	Other Deferred Debits	5,707,993	5,747,570	5,797,296	5,836,622	5,871,114	5,971,408	6,005,898	6,077,425	6,102,837	6,134,861	6,166,885	6,198,909	6,230,933	5,969,463
53	Deferred Federal Income Taxes	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	12,890,077	13,451,592
54	Deferred State Income Taxes	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,888,166	3,803,886
55															
56	**TOTAL DEFERRED ASSETS**	31,908,059	31,887,454	32,221,773	32,059,070	32,166,616	32,543,758	32,694,214	32,805,859	33,102,936	33,228,255	33,334,830	33,632,076	32,661,087	32,284,573
57															
58	**TOTAL ASSETS**	303,926,880	301,537,572	301,808,067	300,853,382	302,029,856	303,908,082	305,399,529	304,654,667	303,633,984	305,198,639	306,311,119	306,474,076	309,214,095	306,570,488

7/27/95 9:26 AM A18W2.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1995

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-19 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/95	(15) Test Year Simple Average Balance
1	Common Stock	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500
2	Additional Paid in Capital	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905
3	Retained Earnings	5,344,894	5,469,703	5,354,841	5,211,842	5,412,211	5,712,234	6,041,086	6,179,495	6,061,408	6,403,928	6,498,701	7,049,634	8,154,458	6,749,576
4															
5	TOTAL STOCKHOLDERS EQUITY	78,177,299	78,302,108	78,187,246	78,044,247	78,244,616	78,544,639	78,873,491	79,011,900	78,893,813	79,236,331	79,331,106	79,882,039	80,986,863	79,582,081
6															
7	Bonds Payable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Notes Payable to Parent	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250
9	Other Long-Term Debt	80,814,090	80,763,304	80,735,279	80,707,109	80,493,793	80,465,330	79,936,720	79,907,961	78,879,053	78,849,995	78,820,786	78,791,425	79,444,333	80,129,212
10															
11	TOTAL LONG TERM DEBT	105,010,340	104,959,554	104,931,529	104,903,359	104,690,043	104,661,580	104,132,970	104,104,211	103,075,303	103,046,245	103,017,036	102,987,675	103,640,583	104,325,462
12															
13	TOTAL CAPITALIZATION	183,187,639	183,261,662	183,118,775	182,947,606	182,934,659	183,206,219	183,006,461	183,116,111	181,969,116	182,282,576	182,348,142	182,869,714	184,627,446	183,907,543
14															
15	Accounts Payable	3,519,486	1,388,801	1,686,370	1,797,301	1,914,161	1,962,651	2,074,810	1,762,127	1,767,900	1,468,905	1,402,219	1,390,411	1,785,200	2,652,343
16	Accounts Payable-Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
17	Current Portion of Debt	2,021,538	2,023,203	2,024,878	2,026,563	2,038,258	2,039,963	2,041,677	2,043,402	2,045,137	2,046,882	2,048,637	2,050,403	2,052,178	2,036,856
18	Accounts Payable-Affiliates	1,734,406	1,898,777	792,845	980,799	1,168,753	1,356,707	1,544,661	1,732,615	650,266	838,220	1,026,174	1,214,128	(66,513)	833,947
19	Customer Deposits	1,697,673	1,703,034	1,708,412	1,713,808	1,719,222	1,724,653	1,730,102	1,735,568	1,741,052	1,746,554	1,752,074	1,757,611	1,763,167	1,730,420
20	Accrued Taxes Payable	3,255,004	3,802,620	4,159,360	2,412,421	2,967,857	3,511,665	4,163,766	4,595,178	4,954,773	5,597,553	6,002,174	4,847,215	4,406,962	3,830,963
21	Accrued Interest-Debt	1,760,712	145,083	566,204	942,053	1,009,037	1,384,075	1,759,252	143,333	517,206	892,800	966,787	1,342,636	1,718,543	1,739,628
22	Other Accrued Interest	50,275	52,110	52,275	52,440	52,605	52,772	52,938	53,106	53,273	53,442	53,611	53,780	53,950	52,113
23	Notes Payable	27,730	27,020	26,304	25,582	24,854	24,120	23,380	22,634	21,882	21,123	20,358	19,587	18,809	23,270
24	Accrued Liabilities	995,475	1,202,785	1,283,350	1,310,886	1,196,451	1,277,016	1,339,581	1,420,146	1,500,711	1,581,276	1,661,841	1,742,406	1,762,971	1,379,223
25															
26	TOTAL CURRENT LIABILITIES	15,514,090	12,695,225	12,751,790	11,713,644	12,542,990	13,785,413	15,181,958	13,959,899	13,723,991	14,698,545	15,385,666	14,669,968	13,947,058	14,730,574
27															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1995

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-19 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/95	(15) Test Year Simple Average Balance
28	Advances For Construction	4,236,230	4,482,400	4,726,570	4,970,740	5,214,910	5,459,080	5,703,250	5,947,420	6,191,590	6,435,760	6,679,930	6,924,100	7,168,270	5,703,250
29	Deferred Revenues	23,044	23,044	23,044	0	0	0	0	0	0	0	0	0	0	11,522
30	Other Deferred Credits	2,334,736	2,403,283	2,471,938	2,540,701	2,609,571	2,678,545	2,703,990	2,773,244	2,842,627	2,912,131	2,981,762	3,051,509	2,621,307	2,478,022
31	Regulatory Liabilities	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125
32	Pension And Benefits Reserves	(341,716)	(313,181)	(284,646)	(336,111)	(307,576)	(279,041)	(330,506)	(301,971)	(273,436)	(324,901)	(296,366)	(267,831)	(319,296)	(330,506)
33	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Contributions in Aid Construction	98,794,911	99,046,771	99,299,806	99,553,591	99,808,669	100,069,812	100,383,900	100,647,066	100,904,777	101,158,787	101,411,822	101,664,032	101,915,567	100,355,239
35	Accumulated Amortization	(23,786,866)	(24,020,647)	(24,254,408)	(24,486,169)	(24,721,930)	(24,955,691)	(25,189,452)	(25,423,213)	(25,656,974)	(25,890,735)	(26,124,496)	(26,358,257)	(26,592,018)	(25,189,452)
36	Deferred Investment Tax Credit	1,404,513	1,400,696	1,396,879	1,393,061	1,389,244	1,385,426	1,381,609	1,377,792	1,373,974	1,370,157	1,366,340	1,362,522	1,358,705	1,381,609
37	Deferred Taxes-AFUDC	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191
38	Deferred Income Taxes	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	21,155,740	20,191,372
39															
40	TOTAL DEFERRED CREDITS	105,225,151	105,580,685	105,937,502	106,192,132	106,551,207	106,916,450	107,211,110	107,578,657	107,940,877	108,219,518	108,577,311	108,934,394	110,639,591	107,932,371
41															
42	TOTAL CAPITAL AND LIABILITIES	303,926,880	301,537,572	301,808,067	300,853,382	302,028,856	303,908,082	305,399,529	304,654,667	303,633,984	305,198,639	306,311,119	306,474,076	309,214,085	306,570,488

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1995
ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

Company: SSU / Polk / Gibsonia Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of Acquisition Adjustments, and the Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedule: A-1 (W),A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)
	ACQUISITION ADJUSTMENTS BALANCE			ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS		
Line No.	Description	Amount	Average Balance (1)	Description	Annual Expense & Balance	Average Balance (1)
	12/31/88 Balance Per County Resolution			12/31/88 Balance Per County Resolution	0	
1	Dated 06/27/89	0		Dated 06/27/89		
2	Adjustments	0		Adjustments	0	
3	12/31/91 Adjusted Balance	0		12/31/91 Adjusted Balance	0	
				1992 Amortization Expense	0	
5	12/31/92 BALANCE	0		12/31/92 BALANCE	0	
6				1993 Amortization Expense	0	
7	12/31/93 BALANCE	0		12/31/93 BALANCE	0	
8				1994 Amortization Expense	0	
9	12/31/94 BALANCE	0		12/31/94 BALANCE	0	
10				1995 Amortization Expense	0	
11	**12/31/95 BALANCE**	0	0	**12/31/95 BALANCE**	0	0
12				1996 Amortization Expense		
13	12/31/96 BALANCE			12/31/96 BALANCE		

Note: (1) Acquisition Adjustment simple average and 13-month average balances are the same as year-end balances for the test period. Year-end balances remain unchanged from those originally ordered. The acquisition adjustment balance is amortized straight-line; therefore, the annual amortization expense remains constant each year.

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION

	(1)	(2)	(3)	(4)
	ACQUISITION ADJUSTMENTS:	1995	Supporting Schedules	Recap Schedules
14	Average Balance	0	Above	
15	Composite Non-Used & Useful Plant in Service - %	7.73%	A-5 (W)	
16	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	0	Above	
18	Composite Non-Used & Useful Accumulated Depreciation - %	3.23%	A-9 (W)	
19	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
20	**NET NON-USED AND USEFUL AMOUNT**	0		A-7 (W)

Note: May not cross foot due to rounding.

SCHEDULE OF OTHER - WATER - 1995
DEFERRED DEBITS

Company: SSU / Polk / Gibsonia Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of average balances for deferred debits for the test year.

Schedule: A-21 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W),

(1)		(2)	(3)	(4)	(5)
		TOTAL DEFERRED DEBITS			
Line No.	Description	ADDITIONS	MONTHLY AMORTIZATION	UNAMORTIZED BALANCE	Recap Schedule
1	**DEFERRED DEBITS**				
3	**12/31/94 Balance**			0	
4	Jan	0	0	0	
5	Feb	0	0	0	
6	Mar	0	0	0	
7	Apr	0	0	0	
8	May	0	0	0	
9	Jun	0	0	0	
10	Jul	0	0	0	
11	Aug	0	0	0	
12	Sep	0	0	0	
13	Oct	0	0	0	
14	Nov	0	0	0	
15	12/31/95 Balance	0	0	0	
16					
17	**Total Amortization Expense 12/31/95**		0		B-1 (W)
18	**Average Rate Base Balance 12/31/95**			0	A-1 (W)

SCHEDULE OF WATER NET OPERATING INCOME - 1995
PRESENT AND REQUESTED

Company: SSU / Polk / Gibsonia Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1995 PRESENT OPERATING INCOME			1995 REQUESTED OPERATING INCOME			
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase	Requested Income	Requested Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	16,535	0	16,535	3,661	20,196	22.14%	B-4(W), B-3(W)
3	Other Revenue	730	0	730	0	730		B-4(W)
4	**TOTAL OPERATING REVENUES**	17,265	0	17,265	3,661	20,926		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	23,173	0	23,173	0	23,173		B-5(W)
7	Depreciation net of CIAC Amort	5,066	0	5,066	0	5,066		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	6,310	(353)	5,957	165 (A)	6,122		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(8,276)	136	(8,140)	1,349 (B)	(6,791)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	26,273	(217)	26,056	1,514	27,570		
12	**NET OPERATING INCOME**	(9,008)	217	(8,791)	2,147	(6,644)		
13	**RATE BASE**	66,529	0	66,529		66,529		A-1(W)
14	**RATE OF RETURN**	(13.54%)		(13.21%)		(9.99%)		D-1(W)

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995
PRESENT AND REQUIRED

Company: SSU / Polk / Gibsonia Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

Line No.	(1) Description	(2) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUIRED OPERATING INCOME Required Revenue Increase		(6) Required Income	(7) Required Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**								
2	Water Sales	16,535	0	16,535	26,146		42,681	158.13%	B-4(W),B-3(W)
3	Other Revenue	730	0	730	0		730		B-4(W)
4	**TOTAL OPERATING REVENUES**	17,265	0	17,265	26,146		43,411		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	23,173	0	23,173	0		23,173		B-5(W)
7	Depreciation net of CIAC Amort	5,066	0	5,066	0		5,066		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	6,310	(353)	5,957	1,177	(A)	7,134		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(8,276)	136	(8,140)	9,632	(B)	1,492		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	26,273	(217)	26,056	10,809		36,865		
12	**NET OPERATING INCOME**	(9,008)	217	(8,791)	15,337		6,546		
13	**RATE BASE**	66,529	0	66,529			66,529		A-1(W)
14	**RATE OF RETURN**	(13.54%)		(13.21%)			9.84%		D-1(W)

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995
REQUIRED AND REQUESTED

Company: SSU / Polk / Gibsonia Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that shows the calculation of required and requested revenue adjustments for the test year.

FPSC
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	-36.35%	D-1(W)	
3	Rate of Return (%)	9.84%	-9.99%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	66,529	66,529	A-1(W)	
6	Required / Requested Income (L3 x L5)	6,546	(6,644)		
7	Adjusted Income Under Present Rates	(8,791)	(8,791)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	15,337	2,147		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(12,287)	
10	Revenue adjustment Before RAF (L8 / L9)	24,969	3,496		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	26,146	3,661		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	24,969	3,496		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	9,632	1,349		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	1,177	165		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	15,337	2,147		B-1(W)1/3,2//3

Notes:

(A) For interim period, the Required Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).
(B) See below calculation of Required Rate of Return for interim 1995.
(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.
(D) Requested Rate of Return is calculated using requested income divided by rate base.

1995 INTERIM REQUIRED RATE OF RETURN CALCULATION

Line No.	Class of Capital	(1) Ratio	(2) Cost Rate	(3) Weighted Cost
21	Long-Term Debt	56.66%	8.91%	5.05%
22	Customer Deposits	0.90%	6.00%	0.05%
23	Deferred ITC	0.74%	9.86%	0.07%
24	Short Term Debt	0.00%	0.00%	0.00%
25	Preferred Stock	0.00%	0.00%	0.00%
26	Common Equity	42.49%	11.19%	4.76%
27	Adjustment for Gas	(0.79%)	11.19%	(0.09%)
28	TOTAL	100.00%		9.84%

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1995

Company: SSU / Polk / Gibsonia Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line shown on the net operating income statement.

FPSC
Schedule: B-3(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Water	(3) Supporting Schedule
1	**A. REVENUES:**		B-4(W)
2	1.	0	
3			
4	2.	0	
5			
6		0	
7	**B. OPERATION AND MAINTENANCE EXPENSE:**		B-5(W)
8	1.	0	
9			
10	2.	0	
11			
12	3.	0	
13			
14	4.	0	
15			
16	5.	0	
17			
18	6.	0	
19			
20	7.	0	
21			
22		0	
23	**C. DEPRECIATION NET OF AMORTIZATION OF CIAC:**		B-13(W)
24	1.	0	
25			
26	2.	0	
27			
28		0	
29	**D. AMORTIZATION:**		B-18(W), A-21(W)
30	1.	0	
31			
32	2.	0	
33			
34		0	
35	**E. TAXES OTHER THAN INCOME:**		B-15(W)
36	1. N/A	0	
37			
38	2. N/A	0	
39			
40	3. Non Used and Useful Property Taxes	(353)	
41			
42		(353)	
43	**F. INCOME TAXES:**		B-16(W)
44	1. Calculate income tax impact as a result of the adjustments to per book income components.	136	
45			
46	2.	0	
47			
48		136	
49			
50			
51	**TOTAL WATER INCOME ADJUSTMENTS**	(217)	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING REVENUES - 1995
UNDER PRESENT RATES

Company: SSU / Polk / Gibsonia Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered or measured commercial and provide an explanation.

FPSC
Schedule: B-4(W)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-1(W)
B-3(W)

Line No.	(1) Account No. and Description	(2) 1995 Revenues (Present) Per Books	(3) Adjustments	(4) Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0	0	0
3	461.1 Metered - Residential	14,368	0	14,368
4	461.2 Metered - Commercial	2,167	0	2,167
5	461.3 Metered - Industrial	0	0	0
6	461.4 Metered - Public Authority	0	0	0
7	461.5 Metered - Multi-Family	0	0	0
8	Subtotal Water Sales	16,535	0	16,535
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0	0	0
11	462.2 Private Fire Protection	0	0	0
12	464 Other Sales - Public Authorities	0	0	0
13	465 Irrigation Customers	0	0	0
14	466 Sales for Resale	0	0	0
15	467 Interdepartmental Sales	0	0	0
16	475 Unbilled Revenues	0	0	0
17	Subtotal Other Water Sales	0	0	0
18	**TOTAL WATER SALES**	16,535	0	16,535
19	**OTHER WATER REVENUES:**			
20	470 Forfeited Discounts	0	0	0
21	471 Misc. service Revenues	730	0	730
22	472 Rents From Water Property	0	0	0
23	473 Interdepartmental Rents	0	0	0
24	474 Other Water Revenues	0	0	0
25	**TOTAL OTHER WATER REVENUES**	730	0	730
26	**TOTAL PRESENT WATER OPERATING REVENUES**	17,265	0	17,265

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
SUMMARY OF TOTAL O & M EXPENSES

Company: SSU / Polk / Gibsonia Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that summarizes the total direct and allocated O & M expenses for the test year.

FPSC
Schedule: B-5(W)
Page 1 0f 9
Preparer: Kimball
Recap Schedule: B-1(W)

Line No.	(1) Account No. and Name	(2) 1995 TOTAL O & M (.1 - .8) Per Books O & M	(3) Adjustments	(4) Adjusted O & M	(5) 1995 DIRECT O & M (.1 - .6) Per Books O & M	(6) Adjustments	(7) Adjusted O & M	(8) 1995 ALLOCATED CUST ACCTS (.7) Per Books O & M	(9) Adjustments	(10) Adjusted O & M	(11) 1995 ALLOCATED A & G (.8) Per Books O & M	(12) Adjustments	(13) Adjusted O & M
1	601 Salaries & Wages - Employees	11,218	0	11,218	4,874	0	4,874	1,750	0	1,750	4,594	0	4,594
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	2,785	0	2,785	1,210	0	1,210	435	0	435	1,141	0	1,141
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	2,008	0	2,008	1,920	0	1,920	6	0	6	82	0	82
6	616 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	260	0	260	260	0	260	0	0	0	0	0	0
8	620 Materials & Supplies	1,998	0	1,998	1,683	0	1,683	97	0	97	219	0	219
9	631 Contractual Services - Eng.	37	0	37	0	0	0	0	0	0	37	0	37
10	632 Contractual Services - Acct.	194	0	194	0	0	0	0	0	0	194	0	194
11	633 Contractual Services - Legal	117	0	117	0	0	0	0	0	0	117	0	117
12	634 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	480	0	480	178	0	178	0	0	0	302	0	302
14	641 Rental of Real Building/Real Property	174	0	174	0	0	0	0	0	0	174	0	174
15	642 Rental of Equipment	10	0	10	2	0	2	0	0	0	8	0	8
16	650 Transportation Expense	754	0	754	601	0	601	68	0	68	85	0	85
17	656 Insurance - Vehicle	133	0	133	0	0	0	0	0	0	133	0	133
18	657 Insurance - General Liability	274	0	274	0	0	0	0	0	0	274	0	274
19	658 Insurance - Workman's Comp	201	0	201	87	0	87	31	0	31	82	0	82
20	659 Insurance - Other	27	0	27	0	0	0	0	0	0	27	0	27
21	660 Advertising Expense	30	0	30	0	0	0	0	0	0	30	0	30
22	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667 Reg. Comm. Exp. - Other	66	0	66	0	0	0	0	0	0	66	0	66
24	670 Bad Debt Expense	238	0	238	0	0	0	238	0	238	0	0	0
25	675 Miscellaneous Expenses	2,169	0	2,169	224	0	224	597	0	597	1,348	0	1,348
26	**TOTAL WATER O & M EXPENSES**	23,173	0	23,173	11,039	0	11,039	3,222	0	3,222	8,912	0	8,912

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
TOTAL O & M BY MONTH (6XX.1 - 6XX.8)

Company: SSU / Polk / Gibsonia Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 2 of 9
Preparer: Kimball
Recap Schedule B-1(W)

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL O & M (.1 - .8) Per Books O & M	(15) TOTAL O & M (.1 - .8) Adjustments	(16) TOTAL O & M (.1 - .8) Adjusted O & M
1	601.1-.8 Salaries & Wages - Employees	931	860	985	949	956	944	940	940	919	946	914	933	11,219	0	11,219
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8 Employee Pensions & Benefits	231	214	245	236	238	234	234	233	226	235	227	232	2,786	0	2,786
4	610.1-.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.8 Purchased Power	167	167	168	168	167	167	167	167	167	167	167	167	2,008	0	2,008
6	616.1-.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.8 Chemicals	0	104	0	0	0	104	0	0	52	0	0	0	260	0	260
8	620.1-.8 Materials & Supplies	236	122	226	125	225	125	123	223	123	224	123	123	1,998	0	1,998
9	631.1-.8 Contractual Services - Eng.	3	3	3	3	3	3	3	3	3	3	3	3	37	0	37
10	632.1-.8 Contractual Services - Acct.	16	15	17	17	16	16	16	16	16	16	16	16	194	0	194
11	633.1-.8 Contractual Services - Legal	10	9	10	10	10	10	10	10	10	10	10	10	117	0	117
12	634.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8 Contractual Services - Other	42	38	36	40	39	38	42	41	41	42	41	41	480	0	480
14	641.1-.8 Rental of Real Building/Real Property	14	14	15	15	15	14	15	15	14	15	14	14	174	0	174
15	642.1-.8 Rental of Equipment	1	1	1	1	1	1	1	1	1	1	1	1	10	0	10
16	650.1-.8 Transportation Expense	64	62	63	63	63	63	63	63	63	63	63	63	754	0	754
17	656.1-.8 Insurance - Vehicle	11	11	11	11	11	11	11	11	11	11	11	11	133	0	133
18	657.1-.8 Insurance - General Liability	23	22	23	23	23	23	23	23	23	23	22	23	274	0	274
19	658.1-.8 Insurance - Workman's Comp	17	15	18	17	17	17	17	17	16	17	16	17	201	0	201
20	659.1-.8 Insurance - Other	2	2	2	2	2	2	2	2	2	2	2	2	27	0	27
21	660.1-.8 Advertising Expense	2	2	3	3	2	2	2	2	2	3	2	2	30	0	30
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.8 Reg. Comm. Exp. - Other	5	5	6	6	6	5	6	6	5	6	5	5	66	0	66
24	670.1-.8 Bad Debt Expense	20	18	20	20	20	20	20	20	20	20	20	20	238	0	238
25	675.1-.8 Miscellaneous Expenses	185	172	199	187	186	187	177	177	173	179	172	174	2,168	0	2,168
26	**TOTAL WATER O & M EXPENSES**	1,981	1,856	2,051	1,894	2,002	1,986	1,872	1,971	1,890	1,983	1,829	1,859	23,172	0	23,172

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF OPERATING AND MAINTENANCE EXPENSES - 1995
DIRECT EXPENSES BY MONTH (6XX.1 - 6XX.6)

Company: SSU / Polk / Gibsonia Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 3 of 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL DIRECT O & M (.1 - .6) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.6 Salaries & Wages - Employees	407	363	443	409	424	416	406	406	394	408	394	405	4,874	0	4,874
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6 Employee Pensions & Benefits	101	90	110	102	105	103	101	101	98	101	98	101	1,210	0	1,210
4	610.1-.6 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.6 Purchased Power	160	160	160	160	160	160	160	160	160	160	160	160	1,920	0	1,920
6	616.1-.6 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.6 Chemicals	0	104	0	0	0	104	0	0	52	0	0	0	260	0	260
8	620.1-.6 Materials & Supplies	210	98	200	98	198	98	97	197	97	197	97	97	1,683	0	1,683
9	631.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6 Contractual Services - Other	17	14	10	14	13	13	16	16	16	16	16	16	178	0	178
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	2	0	2
16	650.1-.6 Transportation Expense	51	50	50	50	50	50	50	50	50	50	50	50	601	0	601
17	656.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6 Insurance - Workman's Comp	7	6	8	7	8	7	7	7	7	7	7	7	87	0	87
20	659.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6 Miscellaneous Expenses	24	19	33	21	23	25	13	13	13	14	13	12	224	0	224
26	TOTAL WATER DIRECT O & M EXPENSES	978	905	1,014	861	960	977	850	951	886	953	835	848	11,039	0	11,039

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (6XX.7)

Company: SSU / Polk / Gibsonia Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 4 Of 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.7 Salaries & Wages - Employees	148	134	148	147	147	145	149	148	144	150	144	148	1,750	0	1,750
2	603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7 Employee Pensions & Benefits	36	33	37	36	37	36	37	37	36	37	36	37	435	0	435
4	610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7 Purchased Power	1	0	1	1	1	1	1	1	1	1	1	1	6	0	6
6	616.7 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7 Materials & Supplies	8	7	8	8	8	8	8	8	8	8	8	8	97	0	97
9	631.7 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7 Transportation Expense	6	5	6	6	6	6	6	6	6	6	6	6	68	0	68
17	656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7 Insurance - Workman's Comp	3	2	3	3	3	3	3	3	3	3	3	3	31	0	31
20	659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7 Bad Debt Expense	20	18	20	20	20	20	20	20	20	20	20	20	238	0	238
25	675.7 Miscellaneous Expenses	50	46	50	50	50	50	51	50	49	51	49	50	597	0	597
26	TOTAL WATER ALLOCATED CUST ACCTS EXP.	269	246	272	270	271	268	275	272	265	275	266	272	3,222	0	3,222

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
ALLOCATED A & G EXPENSES BY MONTH (6XX.8)

Company: SSU / Polk / Gibsonia Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 5 Of 9
Preparer: Kimball

Line No.	(1) Account No.	Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED A & G EXPENSE (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.8	Salaries & Wages - Employees	378	363	394	393	387	382	385	386	381	389	375	381	4,594	0	4,594
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits	94	90	98	98	96	95	96	96	95	97	93	95	1,141	0	1,141
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	7	6	7	7	7	7	7	7	7	7	7	7	82	0	82
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	18	17	19	19	18	18	18	18	18	19	18	18	219	0	219
9	631.8	Contractual Services - Eng.	3	3	3	3	3	3	3	3	3	3	3	3	37	0	37
10	632.8	Contractual Services - Acct.	16	15	17	17	16	16	16	16	16	16	16	16	194	0	194
11	633.8	Contractual Services - Legal	10	9	10	10	10	10	10	10	10	10	10	10	117	0	117
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	25	24	26	26	25	25	25	25	25	26	25	25	302	0	302
14	641.8	Rental of Real Building/Real Property	14	14	15	15	15	14	15	15	14	15	14	14	174	0	174
15	642.8	Rental of Equipment	1	1	1	1	1	1	1	1	1	1	1	1	8	0	8
16	650.8	Transportation Expense	7	7	7	7	7	7	7	7	7	7	7	7	85	0	85
17	656.8	Insurance - Vehicle	11	11	11	11	11	11	11	11	11	11	11	11	133	0	133
18	657.8	Insurance - General Liability	23	22	23	23	23	23	23	23	23	23	22	23	274	0	274
19	658.8	Insurance - Workman's Comp	7	6	7	7	7	7	7	7	7	7	7	7	82	0	82
20	659.8	Insurance - Other	2	2	2	2	2	2	2	2	2	2	2	2	27	0	27
21	660.8	Advertising Expense	2	2	3	3	2	2	2	2	2	3	2	2	30	0	30
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.8	Reg. Comm. Exp. - Other	5	5	6	6	6	5	6	6	5	6	5	5	66	0	66
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	111	107	116	115	113	112	113	113	112	114	110	112	1,348	0	1,348
26		TOTAL WATER ALLOCATED A & G EXPENSES	733	705	764	763	750	741	747	748	739	755	728	739	8,912	0	8,912

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
SUMMARY OF TOTAL UTILITY ADJUSTMENTS TO O & M (6XX.1 - 6XX.8)

Company: SSU / Polk / Gibsonia Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 6 Of 9
Preparer: Kimball
Recap Schedule: B-3(W)

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							TOTAL UTILITY ADJUSTMENTS TO O&M EXPENSES							
Line No.	Account No.	and Name	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.1-.8	Salaries & Wages - Employees	11,218	0	0	0	0	0	0	0	0	0	0	11,218
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8	Employee Pensions & Benefits	2,785	0	0	0	0	0	0	0	0	0	0	2,785
4	610.1-.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.8	Purchased Power	2,008	0	0	0	0	0	0	0	0	0	0	2,008
6	616.1-.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.8	Chemicals	260	0	0	0	0	0	0	0	0	0	0	260
8	620.1-.8	Materials & Supplies	1,998	0	0	0	0	0	0	0	0	0	0	1,998
9	631.1-.8	Contractual Services - Eng.	37	0	0	0	0	0	0	0	0	0	0	37
10	632.1-.8	Contractual Services - Acct.	194	0	0	0	0	0	0	0	0	0	0	194
11	633.1-.8	Contractual Services - Legal	117	0	0	0	0	0	0	0	0	0	0	117
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8	Contractual Services - Other	480	0	0	0	0	0	0	0	0	0	0	480
14	641.1-.8	Rental of Real Building/Real Property	174	0	0	0	0	0	0	0	0	0	0	174
15	642.1-.8	Rental of Equipment	10	0	0	0	0	0	0	0	0	0	0	10
16	650.1-.8	Transportation Expense	754	0	0	0	0	0	0	0	0	0	0	754
17	656.1-.8	Insurance - Vehicle	133	0	0	0	0	0	0	0	0	0	0	133
18	657.1-.8	Insurance - General Liability	274	0	0	0	0	0	0	0	0	0	0	274
19	658.1-.8	Insurance - Workman's Comp	201	0	0	0	0	0	0	0	0	0	0	201
20	659.1-.8	Insurance - Other	27	0	0	0	0	0	0	0	0	0	0	27
21	660.1-.8	Advertising Expense	30	0	0	0	0	0	0	0	0	0	0	30
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.8	Reg. Comm. Exp. - Other	66	0	0	0	0	0	0	0	0	0	0	66
24	670.1-.8	Bad Debt Expense	238	0	0	0	0	0	0	0	0	0	0	238
25	675.1-.8	Miscellaneous Expenses	2,169	0	0	0	0	0	0	0	0	0	0	2,169
26	TOTAL WATER O & M EXPENSES		23,173	0	0	0	0	0	0	0	0	0	0	23,173

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (6XX.1 - 6XX.6)

Company: SSU / Polk / Gibsonia Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 7 0f 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES							
Line No.	Account No.	and Name	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.1-.6	Salaries & Wages - Employees	4,874	0	0	0	0	0	0	0	0	0	0	4,874
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6	Employee Pensions & Benefits	1,210	0	0	0	0	0	0	0	0	0	0	1,210
4	610.1-.6	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.6	Purchased Power	1,920	0	0	0	0	0	0	0	0	0	0	1,920
6	616.1-.6	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.6	Chemicals	260	0	0	0	0	0	0	0	0	0	0	260
8	620.1-.6	Materials & Supplies	1,683	0	0	0	0	0	0	0	0	0	0	1,683
9	631.1-.6	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6	Contractual Services - Other	178	0	0	0	0	0	0	0	0	0	0	178
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6	Rental of Equipment	2	0	0	0	0	0	0	0	0	0	0	2
16	650.1-.6	Transportation Expense	601	0	0	0	0	0	0	0	0	0	0	601
17	656.1-.6	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6	Insurance - Workman's Comp	87	0	0	0	0	0	0	0	0	0	0	87
20	659.1-.6	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6	Miscellaneous Expenses	224	0	0	0	0	0	0	0	0	0	0	224
26	TOTAL WATER DIRECT O & M EXPENSES		11,039	0	0	0	0	0	0	0	0	0	0	11,039

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXPENSES (6XX.7)

Company: SSU / Polk / Gibsonia Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the last year O & M expenses.

FPSC
Schedule: B-5(W)
Page 8 0f 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
								UTILITY ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXPENSES						
Line No.	Account No.	Account No. and Name	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.7	Salaries & Wages - Employees	1,750	0	0	0	0	0	0	0	0	0	0	1,750
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7	Employee Pensions & Benefits	435	0	0	0	0	0	0	0	0	0	0	435
4	610.7	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7	Purchased Power	6	0	0	0	0	0	0	0	0	0	0	6
6	616.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7	Materials & Supplies	97	0	0	0	0	0	0	0	0	0	0	97
9	631.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7	Transportation Expense	68	0	0	0	0	0	0	0	0	0	0	68
17	656.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7	Insurance - Workman's Comp	31	0	0	0	0	0	0	0	0	0	0	31
20	659.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7	Bad Debt Expense	238	0	0	0	0	0	0	0	0	0	0	238
25	675.7	Miscellaneous Expenses	597	0	0	0	0	0	0	0	0	0	0	597
26		TOTAL WATER CUSTOMER ACCOUNT EXPENSES	3,222	0	0	0	0	0	0	0	0	0	0	3,222

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / Polk / Gibsonia Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 9 0f 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
					UTILITY ADJUSTMENTS TO ALLOCATED A&G EXPENSES									
Line No.	Account No.	Account Name	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.8	Salaries & Wages - Employees	4,594	0	0	0	0	0	0	0	0	0	0	4,594
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits	1,141	0	0	0	0	0	0	0	0	0	0	1,141
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	82	0	0	0	0	0	0	0	0	0	0	82
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	219	0	0	0	0	0	0	0	0	0	0	219
9	631.8	Contractual Services - Eng.	37	0	0	0	0	0	0	0	0	0	0	37
10	632.8	Contractual Services - Acct.	194	0	0	0	0	0	0	0	0	0	0	194
11	633.8	Contractual Services - Legal	117	0	0	0	0	0	0	0	0	0	0	117
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	302	0	0	0	0	0	0	0	0	0	0	302
14	641.8	Rental of Real Building/Real Property	174	0	0	0	0	0	0	0	0	0	0	174
15	642.8	Rental of Equipment	8	0	0	0	0	0	0	0	0	0	0	8
16	650.8	Transportation Expense	85	0	0	0	0	0	0	0	0	0	0	85
17	656.8	Insurance - Vehicle	133	0	0	0	0	0	0	0	0	0	0	133
18	657.8	Insurance - General Liability	274	0	0	0	0	0	0	0	0	0	0	274
19	658.8	Insurance - Workman's Comp	82	0	0	0	0	0	0	0	0	0	0	82
20	659.8	Insurance - Other	27	0	0	0	0	0	0	0	0	0	0	27
21	660.8	Advertising Expense	30	0	0	0	0	0	0	0	0	0	0	30
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.8	Reg. Comm. Exp. - Other	66	0	0	0	0	0	0	0	0	0	0	66
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	1,348	0	0	0	0	0	0	0	0	0	0	1,348
26		TOTAL WATER A & G EXPENSES	8,912	0	0	0	0	0	0	0	0	0	0	8,912

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - TOTAL O&M (.1 - .8) - 1995 WATER

Company: SSU / Polk / Gibsonia Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 1 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No. and Name		(1)	(2) Historic Year Ended 12/31/94	(3) Interim Test Year Ended 12/31/95	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %
1	601.1-.8	Salaries & Wages - Employees		10,458	11,218	760	7.27%
2	603.1-.8	Salaries & Wages - Officers, Etc.		0	0	0	0.00%
3	604.1-.8	Employee Pensions & Benefits		2,505	2,785	281	11.21%
4	610.1-.8	Purchased Water		0	0	0	0.00%
5	615.1-.8	Purchased Power		1,883	2,008	125	6.64%
6	616.1-.8	Fuel for Power Production		0	0	0	0.00%
7	618.1-.8	Chemicals		303	260	(43)	(14.19%)
8	620.1-.8	Materials & Supplies		1,994	1,998	5	0.23%
9	631.1-.8	Contractual Services - Eng.		0	37	37	100.00%
10	632.1-.8	Contractual Services - Acct.		188	194	6	3.33%
11	633.1-.8	Contractual Services - Legal		149	117	(32)	(21.46%)
12	634.1-.8	Contractual Services - Mgmt Fees		0	0	0	0.00%
13	635.1-.8	Contractual Services - Other		1,772	480	(1,292)	(72.92%)
14	641.1-.8	Rental of Real Building/Real Property		162	174	11	7.00%
15	642.1-.8	Rental of Equipment		188	10	(178)	(94.72%)
16	650.1-.8	Transportation Expense		704	754	51	7.18%
17	656.1-.8	Insurance - Vehicle		123	133	10	7.91%
18	657.1-.8	Insurance - General Liability		282	274	(9)	(3.05%)
19	658.1-.8	Insurance - Workman's Comp		186	201	15	8.03%
20	659.1-.8	Insurance - Other		26	27	2	6.05%
21	660.1-.8	Advertising Expense		30	30	(1)	(2.56%)
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.		0	0	0	0.00%
23	667.1-.8	Reg. Comm. Exp. - Other		100	66	(34)	(34.06%)
24	670.1-.8	Bad Debt Expense		137	238	100	73.07%
25	675.1-.8	Miscellaneous Expenses		1,598	2,169	570	35.69%
26	**TOTAL WATER O & M EXPENSES**			22,787	23,173	386	1.69%
27	**TOTAL (LESS ACCTS 666 & 667)**			22,687	23,107	420	1.85%

NOTE: See Volume II for variance explanations.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1995
WATER

Company: SSU / Polk / Gibsonia Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No. and Name		(1)	(2) Historic Year Ended 12/31/94	(3) Interim Test Year Ended 12/31/95	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	NOTES
1	601.1-.6	Salaries & Wages - Employees		4,301	4,874	573	13.32%	
2	603.1-.6	Salaries & Wages - Officers, Etc.		0	0	0	0.00%	
3	604.1-.6	Employee Pensions & Benefits		1,029	1,210	181	17.59%	
4	610.1-.6	Purchased Water		0	0	0	0.00%	
5	615.1-.6	Purchased Power		1,804	1,920	116	6.43%	
6	616.1-.6	Fuel for Power Production		0	0	0	0.00%	
7	618.1-.6	Chemicals		303	260	(43)	(14.19%)	
8	620.1-.6	Materials & Supplies		1,659	1,683	24	1.45%	
9	631.1-.6	Contractual Services - Eng.		0	0	0	0.00%	
10	632.1-.6	Contractual Services - Acct.		0	0	0	0.00%	
11	633.1-.6	Contractual Services - Legal		0	0	0	0.00%	
12	634.1-.6	Contractual Services - Mgmt Fees		0	0	0	0.00%	
13	635.1-.6	Contractual Services - Other		1,253	178	(1,075)	(85.79%)	
14	641.1-.6	Rental of Real Building/Real Property		0	0	0	0.00%	
15	642.1-.6	Rental of Equipment		178	2	(176)	(98.88%)	
16	650.1-.6	Transportation Expense		605	601	(4)	(0.66%)	
17	656.1-.6	Insurance - Vehicle		0	0	0	0.00%	
18	657.1-.6	Insurance - General Liability		0	0	0	0.00%	
19	658.1-.6	Insurance - Workman's Comp		76	87	11	14.47%	
20	659.1-.6	Insurance - Other		0	0	0	0.00%	
21	660.1-.6	Advertising Expense		0	0	0	0.00%	
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.		0	0	0	0.00%	
23	667.1-.6	Reg. Comm. Exp. - Other		0	0	0	0.00%	
24	670.1-.6	Bad Debt Expense		0	0	0	0.00%	
25	675.1-.6	Miscellaneous Expenses		28	224	196	700.00%	
26	**TOTAL WATER O & M EXPENSES**			11,236	11,039	(197)	(1.75%)	
27	**TOTAL (LESS ACCTS 666 & 667)**			11,236	11,039	(197)	(1.75%)	

NOTE: See Volume II for variance explanations.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - CUSTOMER ACCOUNT EXPENSES (.7) - 1995 WATER

Company: SSU / Polk / Gibsonia Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 3 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.		Account No. and Name	(1) Historic Year Ended 12/31/94	(2) Interim Test Year Ended 12/31/95	(3) Difference (3 - 2) Amount	(4) Difference (4 / 2) %
1	601.7	Salaries & Wages - Employees	1,810	1,750	(60)	(3.31%)
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.7	Employee Pensions & Benefits	434	435	1	0.23%
4	610.7	Purchased Water	0	0	0	0.00%
5	615.7	Purchased Power	7	6	(1)	(14.50%)
6	616.7	Fuel for Power Production	0	0	0	0.00%
7	618.7	Chemicals	0	0	0	0.00%
8	620.7	Materials & Supplies	108	97	(12)	(11.06%)
9	631.7	Contractual Services - Eng.	0	0	0	0.00%
10	632.7	Contractual Services - Acct.	0	0	0	0.00%
11	633.7	Contractual Services - Legal	0	0	0	0.00%
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.7	Contractual Services - Other	0	0	0	0.00%
14	641.7	Rental of Real Building/Real Property	16	0	(16)	(100.00%)
15	642.7	Rental of Equipment	0	0	0	0.00%
16	650.7	Transportation Expense	44	68	24	54.37%
17	656.7	Insurance - Vehicle	0	0	0	0.00%
18	657.7	Insurance - General Liability	0	0	0	0.00%
19	658.7	Insurance - Workman's Comp	32	31	(1)	(3.10%)
20	659.7	Insurance - Other	0	0	0	0.00%
21	660.7	Advertising Expense	0	0	0	0.00%
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0.00%
24	670.7	Bad Debt Expense	137	238	100	72.76%
25	675.7	Miscellaneous Expenses	129	597	468	362.61%
26	**TOTAL WATER O & M EXPENSES**		2,717	3,222	503	18.51%
27	**TOTAL (LESS ACCTS 666 & 667)**		2,717	3,222	503	18.51%

NOTE: See Volume II for variance explanations.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - A&G EXPENSES (.8) - 1995 WATER

Company: SSU / Polk / Gibsonia Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC

Schedule: B-7(W)
Page 4 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No.	Account Name	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount	Difference %
1	601.8	Salaries & Wages - Employees	4,347	4,594	247	5.68%
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.8	Employee Pensions & Benefits	1,042	1,141	99	9.50%
4	610.8	Purchased Water	0	0	0	0.00%
5	615.8	Purchased Power	72	82	10	13.90%
6	616.8	Fuel for Power Production	0	0	0	0.00%
7	618.8	Chemicals	0	0	0	0.00%
8	620.8	Materials & Supplies	226	219	(8)	(3.53%)
9	631.8	Contractual Services - Eng.	0	37	37	100.00%
10	632.8	Contractual Services - Acct.	188	194	6	3.19%
11	633.8	Contractual Services - Legal	149	117	(32)	(21.47%)
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.8	Contractual Services - Other	519	302	(217)	(41.79%)
14	641.8	Rental of Real Building/Real Property	147	174	27	18.42%
15	642.8	Rental of Equipment	10	8	(2)	(20.05%)
16	650.8	Transportation Expense	55	85	30	54.85%
17	656.8	Insurance - Vehicle	123	133	10	8.10%
18	657.8	Insurance - General Liability	282	274	(9)	(3.19%)
19	658.8	Insurance - Workman's Comp	77	82	5	6.46%
20	659.8	Insurance - Other	26	27	2	7.80%
21	660.8	Advertising Expense	30	30	(1)	(3.29%)
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.8	Reg. Comm. Exp. - Other	100	66	(34)	(34.00%)
24	670.8	Bad Debt Expense	0	0	0	0.00%
25	675.8	Miscellaneous Expenses	1,441	1,348	(93)	(6.45%)
26		**TOTAL WATER O & M EXPENSES**	8,834	8,912	77	0.87%
27		**TOTAL (LESS ACCTS 666 & 667)**	8,734	8,846	111	1.27%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

CONTRACTUAL SERVICES - 1995

Company: SSU / Polk / Gibsonia Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

FPSC
Schedule: B-9(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
1	**See Volume II for detailed support.**			

ANALYSIS OF RATE CASE EXPENSE - 1995

Company: SSU / Polk / Gibsonia Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

FPSC
Schedule: B-10
Page 1 of 1
Preparer: Ludsen

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	See Volume II, Allocation of 1995 Rate Case Expense for detail.				
2					
3					
4					
5					
6					
7					

8 Estimate Through
9 [ ] PAA
10 [x] Commission Hearing
11
12 Amortization Period 4 Years
13 Explanation if different from Section 367.0816, Florida Statutes:
14
15 Amortization of Rate Case Expense:

Line No.			(A) Total	Water
16				
17				
18	Prior Unamortized Rate Case Expense			
19	Marco Island	Docket No. 920655-WS	$134,310	
20	GIGA	Docket No. 920199-WS	840,374	
21	Lehigh	Docket No. 911188-WS	99,988	
22			1,074,672	
23	Current Rate Case Expense			
24				
25	Total Projected Rate Case Expense			
26				
27	Annual Amortization		$373,256	$0

28
29 Method of Allocation Between Plants:
30 Average Number of Customers (Plant Specific)
31 See Volume II, Allocation of 1995 Rate Case Expense for detail.
32

Note: May not cross foot due to rounding.

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS - 1995
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

Company: SSU / Polk / Gibsonia Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide an analysis of all maintenance projects greater than 2% of the projected test year revenues per system which occurred during the 2 years prior to the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description of the total cost or budgeted amount and how often the project should be repeated.

FPSC
Schedule: B-11(W)
Page 1 of 1
Preparer: Kimball

	(1)	(2)	(3)	(4)
		Maintenance projects greater than 2% of test year revenues per system		
Line No.	Date	Description	Total Water Cost	How often to repeat
1	**See Volume II for detailed support.**			

Note: May not cross foot due to rounding.

ALLOCATION OF EXPENSES - 1995

Company: SSU / Polk / Gibsonia Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

FPSC
Schedule: B-12(W)
Page 1 of 1
Preparer: Kimball

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules
1	**Please refer to Volume II for a complete description of allocated items, the allocation percentages,**											
2	**a description of the allocation methods, the amounts allocated and supporting schedules.**											
3												
4	**For rate making purposes, the following are the items which are allocated in this filing:**											
5												
6	A-SCHEDULES (RATE BASE):											
7												
8												
9												

Line No.	Allocated Items	Allocation Basis	Recap Schedules
10			
11			
12	(A) Deferred Taxes	Avg Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-1 (W)
13			
14	(B) General Plant	Average No. of Customers (Total Company)	A-5 (W)
15			
16	(C) General Plant Blanket Additions	Average No. of Customers (Total Company)	A-5 (W)
17			
18	(D) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W)
19			
20	(E) Unfunded OPEBs	Average No. of Customers (Total Company)	A-17 (W)
21			
22			
23			
24			
25			
26	B-SCHEDULES (INCOME STATEMENT):		
27			
28			
29			

Line No.	Allocated Items	Allocation Basis	Recap Schedules
30			
31			
32	(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
33			
34	(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
35			
36	(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	B-16 (W)
37			
38	(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-5 (W)
39			
40	(E) Property Taxes	Net Taxable Value	B-15 (W)

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1995
SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: SSU / Polk / Gibsonia Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-13(W)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W), B-18 (W)
Supporting Schedules: A-5 (W), F-Schedules

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
			DEPRECIATION RATE		1995 DEPRECIATION EXPENSE			1995 USED & USEFUL DEPRECIATION EXPENSE		
Line No.	Account No. and Name	1995 Avg. Adj. PIS	Life	Rate (%)	Per Books	Utility Adjustment	Adjusted Depreciation Expense	Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful Depreciation Exp.
1	INTANGIBLE PLANT								0	
2	301.1 Organization	0	40	2.50%	0	0	0	0.00%	0	0
3	302.1 Franchise	4	40	2.50%	0	0	0	0.00%	0	0
4	339.1 Other Plant & Misc.	1,000	25	4.00%	40	0	40	0.00%	0	40
5	SOURCE OF SUPPLY & PUMPING								0	
6	303.2 Land & Land Rights	2,004	NA	NA	0	0	0	0.00%	0	0
7	304.2 Structures & Improvements	4,425	33	3.03%	134	0	134	0.57%	1	133
8	305.2 Collect. & Impound.	12	50	2.00%	0	0	0	0.57%	0	0
9	306.2 Lake, River & Other	0	40	2.50%	0	0	0	0.57%	0	0
10	307.2 Wells & Springs	12,919	30	3.33%	430	0	430	0.57%	2	428
11	308.2 Infiltration Galleries	0	40	2.50%	0	0	0	0.57%	0	0
12	309.2 Supply Mains	21	35	2.86%	1	0	1	0.57%	0	1
13	310.2 Power Generation Equpi.	15,746	20	5.00%	787	0	787	0.57%	4	783
14	311.2 Pumping Equipment	12,533	20	5.00%	627	0	627	0.00%	0	627
15	339.2 Other Plant & Misc.	(30)	25	4.00%	(1)	0	(1)	0.00%	0	(1)
16	WATER TREATMENT PLANT								0	
17	303.3 Land & Land Rights	1	NA	NA	0	0	0	0.00%	0	0
18	304.3 Structures & Improvements	4,577	33	3.03%	139	0	139	0.00%	0	139
19	320.3 Water Treatment Equip.	6,428	22	4.55%	292	0	292	0.00%	0	292
20	321.3 Permeators	0	5	20.00%	0	0	0	0.00%	0	0
21	339.3 Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
22	TRANSMISSION & DISTRIBUTION								0	
23	303.4 Land & Land Rights	1	NA	NA	0	0	0	0.00%	0	0
24	304.4 Structures & Improvements	0	33	3.03%	0	0	0	0.00%	0	0
25	330.4 Distr. Reservoirs	6,171	37	2.70%	167	0	167	0.00%	0	167
26	331.4 Transmission & Distribution	52,909	43	2.33%	1,233	0	1,233	24.73%	305	928
27	333.4 Services	2,755	40	2.50%	69	0	69	0.00%	0	69
28	334.4 Meters & Meter Installation	24,680	20	5.00%	1,234	0	1,234	0.00%	0	1,234
29	335.4 Hydrants	2,253	45	2.22%	50	0	50	0.00%	0	50
30	339.4 Other Plant & Misc.	(1)	25	4.00%	0	0	0	0.00%	0	0
31	GENERAL PLANT								0	
32	303.5 Land & Land Rights	514	NA	NA	0	0	0	0.00%	0	0
33	304.5 Structures & Improvements	4,858	40	2.50%	121	0	121	0.00%	0	121
34	340.5 Office Furniture & Equipment	2,998	15	6.67%	200	0	200	0.00%	0	200
35	340.51 Computer Equipment	7,258	6	16.67%	1,210	0	1,210	0.00%	0	1,210
36	341.5 Transportation Equipment	4,335	6	16.67%	723	0	723	0.00%	0	723
37	342.5 Stores Equipment	46	18	5.56%	3	0	3	0.00%	0	3
38	343.5 Tools, Shop & Garage	1,644	16	6.25%	103	0	103	0.00%	0	103
39	344.5 Laboratory Equipment	994	15	6.67%	66	0	66	0.00%	0	66
40	345.5 Power Operated Equipment	1,578	12	8.33%	131	0	131	0.00%	0	131
41	346.5 Communication Equipment	818	10	10.00%	82	0	82	0.00%	0	82
42	347.5 Miscellaneous Equipment	383	15	6.67%	26	0	26	0.00%	0	26
43	348.5 Other Tangible Plant	304	10	10.00%	30	0	30	0.00%	0	30
44	INTANGIBLE PLANT	1,004		3.98%	40	0	40	0.00%	0	40
45	SUPPLY & PUMPING	47,630		4.15%	1,978	0	1,978	0.35%	7	1,971
46	WATER TREATMENT PLANT	11,006		3.92%	431	0	431	0.00%	0	431
47	TRANSMISSION & DISTRIBUTION	88,768		3.10%	2,753	0	2,753	11.08%	305	2,448
48	GENERAL PLANT	25,726		10.48%	2,695	0	2,695	0.00%	0	2,695
49	TOTAL DEPRECIATION EXPENSE	174,134		4.54%	7,897	0	7,897	3.95%	312	7,585
50	LESS: AMORTIZATION OF CIAC				(2,536)	0	(2,536)		(17)	(2,519)
51	ET DEPRECIATION EXPENSE - WATER				5,361	0	5,361		295	5,066

Column:
(2) from Schedule A-5, page 1, column 11.
(8) from F Schedules

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1995
CIAC AMORTIZATION EXPENSE

Company: SSU / Polk / Gibsonia Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-13(W)
Page 2 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3
Supporting Schedules: A-12(W), B-13(W)3/3

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				1995 CIAC AMORTIZATION EXPENSE			1995 USED & USEFUL CIAC AMORTIZATION EXPENSE		
Line No.	WATER CIAC Classifications	1995 Avg. Adj. CIAC Balance	CIAC Amort. Composite Rate	Per Books	Utility Adjustment	Utility Adjusted CIAC Amort.	Composite Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful CIAC Amort.
1	Plant Capacity Fees	0	4.10%	0	0	0	0.00%	0	0
2	Line/Main Extension Fees	4,066	2.33%	95	0	95	0.00%	0	95
3	Meter Installation Fees	43,164	5.00%	2,158	0	2,158	0.00%	0	2,158
4	Contributed Lines	6,732	2.33%	157	0	157	11.08%	17	140
5	Contributed Property Other Than Lines	2,225	3.55%	79	0	79	0.35%	0	79
6	Service Installation Fees	1,861	2.50%	47	0	47	0.00%	0	47
7	TOTAL WATER CIAC AMORT. EXP.	58,048		2,536	0	2,536		17	2,519

Column:
(2) from A-12 (W)
(3) from B-13 (W) (page 3 of 3)
(7) from B-13 (W) (page 1 of 3)

Notes:
1. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 3)

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1995
COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / Polk / Gibsonia Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-13(W)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3,2/3
Supporting Schedules: A-5(W)

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1995 COMPOSITE CIAC AMORTIZATION RATE Average Adjusted UPIS	(3) Average Adjusted Dep. Exp.	(4) Composite CIAC Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	4,425	134	3.03%
3	305.2 Collecting & Impounding reservoirs	12	0	0.00%
4	306.2 Lake, River & Other Intakes	0	0	0.00%
5	307.2 Wells & Springs	12,919	430	3.33%
6	308.2 Infiltration Galleries & Tunnels	0	0	0.00%
7	309.2 Supply Mains	21	1	4.76%
8	310.2 Power Generation Equipment	15,746	787	5.00%
9	311.2 Pumping Equipment	12,533	627	5.00%
10	339.2 Other Plant & Miscellaneous	(30)	(1)	3.33%
11	304.3 Structures & Improvements	4,577	139	3.04%
12	320.3 Water Treatment Equipment	6,428	292	4.54%
13	321.3 Permeators	0	0	0.00%
14	339.3 Other Plant & Miscellaneous	0	0	0.00%
15	330.4 Distribution Reservoirs	6,171	167	2.71%
16	**COMPOSITE RATE**	62,802	2,576	4.10%
17	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
18	304.4 Structures & Improvements	0	0	0.00%
19	331.4 Transmission & Distribution	52,909	1,233	2.33%
20	335.4 Hydrants	2,253	50	2.22%
21	339.4 Other Plant & Miscellaneous	(1)	0	0.00%
22	**COMPOSITE RATE**	55,161	1,283	2.33%
23	**METER INSTALLATION FEES:**			
24	334.4 Meters & Meter Installation	24,680	1,234	5.00%
25	**COMPOSITE RATE**	24,680	1,234	5.00%
26	**SERVICE INSTALLATION FEES:**			
27	333.4 Services	2,755	69	2.50%
28	**COMPOSITE RATE**	2,755	69	2.50%
29	**OTHERS: (Weighted Average of Above Rates):**			
30	Plant Capacity Fees (Line 16)	62,802	2,576	4.10%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	55,161	1,283	2.33%
32	Meter Installation Fees (Line 25)	24,680	1,234	5.00%
33	Service Installation Fees (Line 28)	2,755	69	2.50%
34	**COMPOSITE RATE**	145,398	5,162	3.55%

Column:
(2) is From Schedule B-13 (W), page 1, Column 2.
(3) is From Schedule B-13 (W), page 1, Column 7.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1995
UNDER PRESENT INCOME

Company: SSU / Polk / Gibsonia Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)	(6)
		1995 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	777	0	777	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	897	0	897	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	897	0	897		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	4,635	0	4,635		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	4,635	0	4,635		
10	Non-used & Useful Percent			7.62%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(353)	(353)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	4,635	(353)	4,282		
13	**OTHER:**	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	**TOTAL OTHER**	0	0	0		
18	**TOTAL TAXES OTHER (PRESENT INCOME)**	6,310	(353)	5,957		B-1(W)1/3,2/3

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

Company: SSU / Polk / Gibsonia Estates
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

FPSC
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

	(1)	(2)	(3)	(4)	(5)
		1995 INCOME TAXES			
Line No.	ITEM	Per Books	Utility Test Year Adjustments	Adjusted Test Year	Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	17,265	0	17,265	B-4(W)
3	Less:				
4	O & M Expenses	23,173	0	23,173	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	5,066	0	5,066	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	6,310	(353)	5,957	B-15(W)
8	Pre-Tax Operating Expenses	34,548	(353)	34,195	
9	**PRE-TAX OPERATING INCOME**	(17,283)	353	(16,930)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(17,283)	353	(16,930)	
12	Less:				
13	Interest Expense:				
14	Rate Base	66,529	0	66,529	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	3,360	0	3,360	C-3
17	Net Taxable Income (L11 - L16)	(20,643)	353	(20,290)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	(7,963)	136	(7,827)	
20	Less:				
21	Parent Debt Adjustment	270	0	270	C-1(W)
22	Investment Tax Credit	43	0	43	C-7(W)
23	**TOTAL INCOME TAXES**	(8,276)	136	(8,140)	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1995

Company: SSU / Polk / Gibsonia Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that shows the calculation of the acquisition adjustment amortization expense for the test year.

FPSC
Schedule: B-18 (W)
Page 1 of 1
Preparer: Kimball
Supporting Schedules: B-13 (W)
Recap Schedule: B-1 (W)

	(1)	(2)	(3)	(4)	(5)	(6)
		ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Average Adjusted Acquisition Adjustment Balance	0			A-20 (W)	
2	Last Authorized Amortization Rate					
3	Total Amortization Expense	0	0	0		
4	Non-Used & Useful Amort. Exp.	0	0	0	From Below	
5	**NET AMORTIZATION EXPENSE**	0	0	0		B-1 (W)

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

		1995 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Adjusted Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
6	Total Amortization Expense	0	0	0	From Above	
7	Composite Non-Used & Useful Depreciation Rate (%)	3.95%	0.00%	3.95%	B-13 (W)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

Company: SSU / Hillsborough / Hershel Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)
		1995 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	162,534	0	162,534	A-5 (W)
2	Utility Land & Land Rights	1,015	0	1,015	A-5 (W)
3	Non-Used and Useful	(719)	0	(719)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(58,427)	0	(58,427)	A-9 (W)
6	CIAC	(34,061)	0	(34,061)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	6,363	0	6,363	A-14 (W)
9	Acquisition Adjustments	0	0	0	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (W)
11	Advances for Construction	0	0	0	A-16 (W)
12	Unfunded Post-Retirement Benefits	(1,895)	0	(1,895)	Vol. II
13	Deferred Taxes	(2,337)	0	(2,337)	C-7 (W)
14	Working Capital Allowance	10,785	0	10,785	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	83,257	0	83,257	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1995

Company: SSU / Hillsborough / Hershel Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC
Schedule: A-3 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**A. UTILITY PLANT IN SERVICE:**			A-5 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6				
7		0	0	
8	**B. UTILITY LAND & LAND RIGHTS:**			A-5 (W)
9	1.	0	0	
10				
11	2.	0	0	
12				
13				
14		0	0	
15	**C. NON-USED AND USEFUL:**			A-7 (W)
16	1.	0	0	
17				
18	2.	0	0	
19				
20				
21		0	0	
22	**D. CONSTRUCTION WORK IN PROGRESS:**			
23	1.	0	0	
24				
25	2.	0	0	
26				
27				
28		0	0	
29	**E. ACCUMULATED DEPRECIATION:**			A-9 (W)
30	1.	0	0	
31				
32	2.	0	0	
33				
34				
35		0	0	
36	**F. CIAC:**			A-12 (W)
37	1.	0	0	
38				
39	2.	0	0	
40				
41				
42		0	0	
43				
44	**SUBTOTAL**	0	0	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1995

Company: SSU / Hillsborough / Hershel Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC
Schedule: A-3 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**G. ACCUMULATED AMORTIZATION OF CIAC**			A-14 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6		0	0	
7	**H. ACQUISITION ADJUSTMENT**			A-20 (W)
8	1.	0	0	
9				
10	2.	0	0	
11				
12		0	0	
13	**I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS**			A-20 (W)
14	1.	0	0	
15				
16	2.	0	0	
17				
18		0	0	
19	**J. ADVANCES FOR CONSTRUCTION**			A-16 (W)
20	1.	0	0	
21				
22	2.	0	0	
23				
24		0	0	
25	**K. DEFERRED TAXES**			C-6 (W)
26	1.	0	0	
27				
28	2.	0	0	
29				
30		0	0	
31	**L. WORKING CAPITAL ALLOWANCE**			A-17 (W)
32	1.	0	0	
33				
34	2.	0	0	
35				
36		0	0	
37	**M. OTHER**			A-21 (W)
38	1.	0	0	
39				
40	2.	0	0	
41				
42		0	0	
43				
44	**TOTAL WATER RATE BASE ADJUSTMENTS**	0	0	

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Hillsborough / Hershel Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-4 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Plant In Service Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	12/31/85 Balance	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	12/31/86 Balance	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	12/31/87 Balance	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	12/31/88 Balance	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	12/31/89 Balance	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	12/31/90 Balance	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Hillsborough / Hershel Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-4 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Water Plant In Service Year-End Balances
1	**12/31/90 Balance**		0
2	**12/31/90 Balance Per Order No. 92-0417 Dated 01/14/92**		146,361
3	Utility Adjustments to ordered balance (1)		(36,492)
4	1991 Additions		1,191
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		1,191
8	**12/31/91 Balance**		111,060
9			
10			
11	1992 Additions		43
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		43
15	**12/31/92 Balance**		111,103
16			
17			
18	1993 Additions		11,093
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	25,593
21	1993 Net Additions		36,686
22	**12/31/93 Balance**		147,789
23			
24			
25	1994 Additions		11,404
26	1994 Retirements		1,425
27	1994 Adjustments		0
28	1994 Net Additions		9,979
29	**12/31/94 Balance**		157,767
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(385)
32	1995 Additions		12,863
33	1995 Retirements		529
34	1995 Adjustments		0
35	1995 Net Additions		12,334
36	**12/31/95 Balance**		169,716
37			
38			
39	1996 Additions		
40	1996 Retirements		
41	1996 Adjustments		
42	1996 Net Additions		
43	**12/31/96 Balance**		

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Hillsborough / Harshel Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the beginning, ending and average balances of PIS by account for the the prior year and the test year.

FPSC
Schedule: A-5 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

Line No.	(1) Account No. and Name	(2) 1995 PLANT IN SERVICE Balance Per Books 12/31/94	(3) Net Additions 12/31/94 - 12/31/95 Gross	(4) Retirements	(5) Net	(6) Balance Per Books 12/31/95	(7) Utility Adjustments	(8) Adjusted Balance 12/31/95	(9) 1995 AVERAGE BALANCE Balance Per Books	(10) Utility Adjustments	(11) Adjusted Utility Balance
1	**INTANGIBLE PLANT**										
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	11	0	0	0	11	0	11	11	0	11
4	339.1 Other Plant & Miscellaneous	25,251	0	0	0	25,251	0	25,251	25,251	0	25,251
5	**SOURCE OF SUPPLY & PUMPING**										
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	24,143	0	0	0	24,143	0	24,143	24,143	0	24,143
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	7,795	0	0	0	7,795	0	7,795	7,795	0	7,795
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**										
17	303.3 Land & Land Rights	4	0	0	0	4	0	4	4	0	4
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	3,297	37	0	37	3,334	0	3,334	3,316	0	3,316
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**										
23	303.4 Land & Land Rights	5	0	0	0	5	0	5	5	0	5
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	35,933	1,068	0	1,068	37,001	0	37,001	36,467	0	36,467
27	333.4 Services	412	1,502	0	1,502	1,914	0	1,914	1,163	0	1,163
28	334.4 Meters & Meter Installation	14,031	1,609	0	1,609	15,640	0	15,640	14,835	0	14,835
29	335.4 Hydrants	169	59	0	59	228	0	228	198	0	198
30	339.4 Other Plant & Miscellaneous	13	0	0	0	13	0	13	13	0	13
31	**GENERAL PLANT**										
32	303.5 Land & Land Rights	1,006	0	0	0	1,006	0	1,006	1,006	0	1,006
33	304.5 Structures & Improvements	8,966	1,088	(13)	1,075	10,041	0	10,041	9,504	0	9,504
34	340.5 Office Furniture & Equipment	5,470	785	0	785	6,255	0	6,255	5,863	0	5,863
35	340.51 Computer Equipment	13,477	1,452	0	1,452	14,929	0	14,929	14,203	0	14,203
36	341.5 Transportation Equipment	8,201	1,067	(500)	567	8,768	0	8,768	8,484	0	8,484
37	342.5 Stores Equipment	89	2	0	2	91	0	91	90	0	90
38	343.5 Tools, Shop & Garage Equipment	3,066	307	(1)	305	3,371	0	3,371	3,218	0	3,218
39	344.5 Laboratory Equipment	870	2,152	0	2,152	3,022	0	3,022	1,946	0	1,946
40	345.5 Power Operated Equipment	3,039	100	(3)	97	3,137	0	3,137	3,088	0	3,088
41	346.5 Communication Equipment	1,383	436	0	436	1,819	0	1,819	1,601	0	1,601
42	347.5 Miscellaneous Equipment	731	50	(12)	37	768	0	768	750	0	750
43	348.5 Other Tangible Plant	20	1,150	0	1,150	1,170	0	1,170	595	0	595
44	**INTANGIBLE PLANT**	25,262	0	0	0	25,262	0	25,262	25,262	0	25,262
45	**SUPPLY & PUMPING**	31,938	0	0	0	31,938	0	31,938	31,938	0	31,938
46	**WATER TREATMENT PLANT**	3,301	37	0	37	3,338	0	3,338	3,320	0	3,320
47	**TRANSMISSION & DISTRIBUTION**	50,563	4,238	0	4,238	54,801	0	54,801	52,881	0	52,881
48	**GENERAL PLANT**	46,319	8,588	(529)	8,058	54,377	0	54,377	50,348	0	50,348
49	**TOTAL PLANT IN SERVICE**	157,382	12,863	(529)	12,334	169,716	0	169,716	163,549	0	163,549
50	**LAND & LAND RIGHTS**	1,015	0	0	0	1,015	0	1,015	1,015	0	1,015
51	**TOTAL PIS LESS LAND**	156,368	12,863	(529)	12,334	168,702	0	168,702	162,534	0	162,534

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Hillsborough / Hershel Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide month ending balances for PIS by account for each month of the test year, the ending balance for the prior year and the test year average balance.

FPSC
Schedule: A-5 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

Line No	(1) Account No. and Name	(2) Balance Per Books 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/95	(15) Net Additions	(16) Average Balance 1995
1	**INTANGIBLE PLANT**															
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	11	11	11	11	11	11	11	11	11	11	11	11	11	0	11
4	339.1 Other Plant & Miscellaneous	25,251	25,251	25,251	25,251	25,251	25,251	25,251	25,251	25,251	25,251	25,251	25,251	25,251	0	25,251
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	24,143	24,143	24,143	24,143	24,143	24,143	24,143	24,143	24,143	24,143	24,143	24,143	24,143	0	24,143
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	7,795	7,795	7,795	7,795	7,795	7,795	7,795	7,795	7,795	7,795	7,795	7,795	7,795	0	7,795
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	4	4	4	4	4	4	4	4	4	4	4	4	4	0	4
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	3,297	3,297	3,297	3,297	3,297	3,297	3,297	3,297	3,297	3,297	3,298	3,298	3,334	37	3,316
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	5	5	5	5	5	5	5	5	5	5	5	5	5	0	5
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	35,933	35,940	35,940	35,940	35,940	35,940	35,940	35,940	35,940	35,940	35,949	35,949	37,001	1,068	36,467
27	333.4 Services	412	422	422	422	422	422	422	422	422	422	435	435	1,914	1,502	1,163
28	334.4 Meters & Meter Installation	14,031	14,042	14,042	14,042	14,042	14,042	14,042	14,042	14,042	14,042	14,055	14,055	15,640	1,609	14,835
29	335.4 Hydrants	169	169	169	169	169	169	169	169	169	169	170	170	228	59	198
30	339.4 Other Plant & Miscellaneous	13	13	13	13	13	13	13	13	13	13	13	13	13	0	13
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	1,006	1,006	1,006	1,006	1,006	1,006	1,006	1,006	1,006	1,006	1,006	1,006	1,006	0	1,006
33	304.5 Structures & Improvements	8,968	8,973	8,986	9,001	9,012	9,018	9,502	9,504	9,504	9,504	9,504	9,504	10,041	1,075	9,504
34	340.5 Office Furniture & Equipment	5,470	5,475	5,485	5,496	5,504	5,508	5,858	5,859	5,859	5,859	5,859	5,859	6,256	795	5,863
35	340.51 Computer Equipment	13,477	13,487	13,505	13,524	13,539	13,547	14,194	14,196	14,196	14,196	14,196	14,196	14,929	1,452	14,203
36	341.5 Transportation Equipment	8,201	8,208	8,218	8,218	8,226	8,231	8,701	8,701	8,701	8,701	8,701	8,701	8,788	587	8,484
37	342.5 Stores Equipment	89	89	89	89	89	89	90	90	90	90	90	90	91	2	90
38	343.5 Tools, Shop & Garage Equipment	3,066	3,066	3,071	3,075	3,079	3,080	3,217	3,217	3,217	3,217	3,217	3,217	3,371	305	3,218
39	344.5 Laboratory Equipment	870	884	911	940	962	973	1,932	1,935	1,935	1,935	1,935	1,935	3,022	2,152	1,946
40	345.5 Power Operated Equipment	3,039	3,040	3,041	3,042	3,043	3,044	3,089	3,089	3,089	3,089	3,089	3,089	3,137	97	3,088
41	346.5 Communication Equipment	1,393	1,396	1,398	1,397	1,401	1,404	1,598	1,599	1,599	1,599	1,599	1,599	1,819	436	1,601
42	347.5 Miscellaneous Equipment	731	731	732	732	733	733	755	755	755	755	755	755	768	37	750
43	348.5 Other Tangible Plant	20	26	42	58	69	75	588	589	589	589	589	589	1,170	1,150	595
44	**INTANGIBLE PLANT**	25,262	25,262	25,262	25,262	25,262	25,262	25,262	25,262	25,262	25,262	25,262	25,262	25,262	0	25,262
45	**SUPPLY & PUMPING**	31,938	31,938	31,938	31,938	31,938	31,938	31,938	31,938	31,938	31,938	31,938	31,938	31,938	0	31,938
46	**WATER TREATMENT PLANT**	3,301	3,301	3,301	3,301	3,301	3,301	3,301	3,301	3,301	3,301	3,302	3,302	3,339	37	3,320
47	**TRANSMISSION & DISTRIBUTION**	50,563	50,592	50,592	50,592	50,592	50,592	50,592	50,592	50,592	50,592	50,628	50,628	54,801	4,236	52,681
48	**GENERAL PLANT**	46,319	46,374	46,478	46,578	46,663	46,707	50,531	50,539	50,539	50,539	50,539	50,539	54,377	8,058	50,348
49	**TOTAL PLANT IN SERVICE**	157,382	157,467	157,571	157,672	157,757	157,800	161,624	161,632	161,632	161,632	161,668	161,668	169,716	12,334	163,549
50	**LAND & LAND RIGHTS**	1,015	1,015	1,015	1,015	1,015	1,015	1,015	1,015	1,015	1,015	1,015	1,015	1,015	0	1,015
51	**TOTAL PIS LESS LAND**	156,368	156,452	156,556	156,657	156,742	156,786	160,609	160,618	160,618	160,618	160,653	160,653	168,702	12,334	162,534

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Hillsborough / Hershel Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of last year net additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Net Additions	(15) Average Balance 1995
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	37	37	19
20	321.3 Pumpstors	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	7	0	0	0	0	0	0	0	0	9	0	1,052	1,068	534
27	333.4 Services	10	0	0	0	0	0	0	0	0	13	0	1,479	1,502	751
28	334.4 Meters & Meter Installation	11	0	0	0	0	0	0	0	0	14	0	1,584	1,609	804
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	58	58	29
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	7	13	14	11	6	485	1	0	0	0	0	537	1,075	537
34	340.5 Office Furniture & Equipment	5	10	11	8	4	350	1	0	0	0	0	386	785	392
35	340.51 Computer Equipment	9	18	20	15	7	647	2	0	0	0	0	734	1,452	726
36	341.5 Transportation Equipment	7	11	(1)	8	5	470	(0)	0	0	0	0	66	567	283
37	342.5 Stores Equipment	0	0	0	0	0	1	0	0	0	0	0	1	2	1
38	343.5 Tools, Shop & Garage Equipment	2	4	4	3	2	137	0	0	0	0	0	154	305	153
39	344.5 Laboratory Equipment	14	27	29	22	11	959	2	0	0	0	0	1,087	2,152	1,076
40	345.5 Power Operated Equipment	1	1	1	1	1	45	0	0	0	0	0	48	97	49
41	346.5 Communication Equipment	3	5	6	4	2	195	0	0	0	0	0	220	436	218
42	347.5 Miscellaneous Equipment	0	1	0	0	0	22	0	0	0	0	0	13	37	19
43	348.5 Other Tangible Plant	7	14	16	12	6	513	1	0	0	0	0	561	1,150	575
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	37	37	19
47	**TRANSMISSION & DISTRIBUTION**	29	0	0	0	0	0	0	0	0	36	0	4,173	4,238	2,118
48	**GENERAL PLANT**	55	104	101	85	44	3,824	8	0	0	0	0	3,836	8,056	4,029
49	**TOTAL NET ADDITIONS**	84	104	101	85	44	3,824	8	0	0	36	0	8,048	12,334	6,166
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	84	104	101	85	44	3,824	8	0	0	36	0	8,048	12,334	6,166

Note: May not cross-[illegible] to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Hillsborough / Hershel Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year gross additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Gross Additions	(15) Ave. Gross Additions 1995
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	37	37	19
20	321.3 Pressstore	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	7	0	0	0	0	0	0	0	0	9	0	1,052	1,068	534
27	333.4 Services	10	0	0	0	0	0	0	0	0	13	0	1,479	1,502	751
28	334.4 Meters & Meter Installation	11	0	0	0	0	0	0	0	0	14	0	1,584	1,609	804
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	58	58	29
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	7	13	15	11	6	485	1	0	0	0	0	550	1,088	544
34	340.5 Office Furniture & Equipment	5	10	11	8	4	350	1	0	0	0	0	386	785	392
35	340.51 Computer Equipment	9	18	20	15	7	647	2	0	0	0	0	734	1,452	726
36	341.5 Transportation Equipment	7	13	15	11	5	476	1	0	0	0	0	539	1,067	534
37	342.5 Stores Equipment	0	0	0	0	0	1	0	0	0	0	0	1	2	1
38	343.5 Tools, Shop & Garage Equipment	2	4	4	3	2	137	0	0	0	0	0	155	307	153
39	344.5 Laboratory Equipment	14	27	29	22	11	959	2	0	0	0	0	1,087	2,152	1,076
40	345.5 Power Operated Equipment	1	1	1	1	1	45	0	0	0	0	0	51	100	50
41	346.5 Communication Equipment	3	5	6	4	2	195	0	0	0	0	0	220	436	218
42	347.5 Miscellaneous Equipment	0	1	1	1	0	22	0	0	0	0	0	25	50	25
43	348.5 Other Tangible Plant	7	14	16	12	6	513	1	0	0	0	0	581	1,150	575
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	37	37	19
47	**TRANSMISSION & DISTRIBUTION**	29	0	0	0	0	0	0	0	0	36	0	4,173	4,238	2,118
48	**GENERAL PLANT**	55	106	117	86	44	3,829	9	0	0	0	0	4,339	8,586	4,294
49	**TOTAL GROSS ADDITIONS**	84	106	117	86	44	3,829	9	0	0	36	0	8,549	12,863	6,431
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	84	106	117	86	44	3,829	9	0	0	36	0	8,549	12,863	6,431

MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Hillsborough / Hershel Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of last year retirements for PIS by account for each month of the last year and the average.

FPSC
Schedule: A-5 (W)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Total Retirements	(15) Average Retirements 1995
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	12	13	6
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	2	15	3	0	5	1	0	0	0	0	473	500	250
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	1	1	1
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	2	3	1
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	12	12	6
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	3	16	3	0	6	1	0	0	0	0	500	529	264
49	**TOTAL RETIREMENTS**	0	3	16	3	0	6	1	0	0	0	0	500	529	264
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	3	16	3	0	6	1	0	0	0	0	500	529	264

Note: May no cr to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Hillsborough / Hernival Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year adjustments for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Total Adjustments	(15) Ave. Utility Adjustments 1995
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.5 *Land & Land Rights*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Hillsborough / Hershel Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the average balance for plant in service and the non-used and useful percentage and amount.

FPSC
Schedule: A-5 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(W)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-5 (W)(1 of 7)	(3) 1995 NON-USED & USEFUL Percentage F-Schedules	(4) 1995 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	0	0.00%	0
3	302.1 Franchises	11	0.00%	0
4	339.1 Other Plant & Miscellaneous	25,251	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	0	0.00%	0
7	304.2 Structures & Improvements	0	0.00%	0
8	305.2 Collecting & Impounding reservoirs	0	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	24,143	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	0	0.00%	0
13	310.2 Power Generation Equipment	0	0.00%	0
14	311.2 Pumping Equipment	7,795	0.00%	0
15	339.2 Other Plant & Miscellaneous	0	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	4	0.00%	0
18	304.3 Structures & Improvements	0	0.00%	0
19	320.3 Water Treatment Equipment	3,316	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	0	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	5	0.00%	0
24	304.4 Structures & Improvements	0	0.00%	0
25	330.4 Distribution Reservoirs	0	0.00%	0
26	331.4 Transmission & Distribution	36,467	6.31%	2,302
27	333.4 Services	1,163	0.00%	0
28	334.4 Meters & Meter Installation	14,835	0.00%	0
29	335.4 Hydrants	198	0.00%	0
30	339.4 Other Plant & Miscellaneous	13	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	1,008	0.00%	0
33	304.5 Structures & Improvements	9,504	0.00%	0
34	340.5 Office Furniture & Equipment	5,863	0.00%	0
35	340.51 Computer Equipment	14,203	0.00%	0
36	341.5 Transportation Equipment	8,484	0.00%	0
37	342.5 Stores Equipment	90	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	3,218	0.00%	0
39	344.5 Laboratory Equipment	1,946	0.00%	0
40	345.5 Power Operated Equipment	3,088	0.00%	0
41	346.5 Communication Equipment	1,601	0.00%	0
42	347.5 Miscellaneous Equipment	750	0.00%	0
43	348.5 Other Tangible Plant	585	0.00%	0
44	**INTANGIBLE PLANT**	25,262	0.00%	0
45	**SUPPLY & PUMPING**	31,938	0.00%	0
46	**WATER TREATMENT PLANT**	3,320	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	52,681	4.37%	2,302
48	**GENERAL PLANT**	50,348	0.00%	0
49	**TOTAL PLANT IN SERVICE**	163,549	1.41%	2,302
50	**LAND & LAND RIGHTS**	1,015	0.00%	0
51	**TOTAL PIS LESS LAND**	162,534	1.42%	2,302

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NON-USED AND USEFUL PLANT - 1995
SUMMARY

Company: SSU / Hillsborough / Hershel Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a summary of the items included in Non-Used and Useful Plant. Submit additional supporting schedules if necessary.

FPSC
Schedule: A-7 (W)
Page 1 of 1
Preparer: Kimball
Recap schedules: A-1(W)

(1)		(2)	(3)	(4)	
		AVERAGE 1995 - NON-USED & USEFUL			
Line No.	Description	Balance *Per* Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Plant in Service	2,302	0	2,302	A-5 (W)
2	Land	0	0	0	A-5 (W)
3	Accumulated Depreciation	(1,583)	0	(1,583)	A-9 (W)
4	CIAC	0	0	0	A-12 (W)
5	Accumulated Amort. of CIAC	0	0	0	A-14 (W)
6	Advances for Construction	0	0	0	A-16 (W)
7	Other	0	0	0	A-20 (W)
8	**TOTAL WATER NON-USED & USEFUL**	719	0	719	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Hillsborough / Hershel Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-6 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Depr. Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Hillsborough / Hershel Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-8 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Water Accum. Depr. Year-End Balances
1	**12/31/90 Balance**		0
2	**12/31/90 Balance Per Order No. 92-0417 Dated 01/14/92**		24,518
3	Utility Adjustments to ordered balance (1)		(701)
4	1991 Additions		2,743
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		2,743
8	**12/31/91 Balance**		26,560
9			
10			
11	1992 Additions		2,758
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		2,758
15	**12/31/92 Balance**		29,318
16			
17			
18	1993 Additions		2,897
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	16,895
21	1993 Net Additions		19,792
22	**12/31/93 Balance**		49,109
23			
24			
25	1994 Additions		7,123
26	1994 Retirements		1,425
27	1994 Adjustments		0
28	1994 Net Additions		5,698
29	**12/31/94 Balance**		54,808
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(171)
32	1995 Additions		8,104
33	1995 Retirements		529
34	1995 Adjustments		0
35	1995 Net Additions		7,575
36	**12/31/95 Balance**		62,212
37			
38			
39	1996 Additions		
40	1996 Retirements		
41	1996 Adjustments		
42	1996 Net Additions		
43	**12/31/96 Balance**		

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Hillsborough / Hershel Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation by account for the the prior year and the test year.

FPSC
Schedule: A-9 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/94	(3) Net Additions	(4) Balance Per Books 12/31/95	(5) Utility Adjustments	(6) Adjusted Balance 12/31/95	(7) Balance Per Books	(8) Utility Adjustments	(9) Adjusted Utility Balance
		1995 ACCUMULATED DEPRECIATION					1995 AVERAGE BALANCE		
1	**INTANGIBLE PLANT**								
2	301.1 Organization	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	3,156	631	3,787	0	3,787	3,472	0	3,472
5	**SOURCE OF SUPPLY & PUMPING**								
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	2,415	604	3,019	0	3,019	2,717	0	2,717
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	568	0	568	0	568	568	0	568
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	292	195	487	0	487	390	0	390
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**								
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	123	83	206	0	206	165	0	165
20	321.3 Permeators	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	432	0	432	0	432	432	0	432
22	**TRANSMISSION & DISTRIBUTION**								
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	24,619	912	25,531	0	25,531	25,075	0	25,075
27	333.4 Services	256	29	285	0	285	271	0	271
28	334.4 Meters & Meter Installation	2,190	371	2,561	0	2,561	2,376	0	2,376
29	335.4 Hydrants	110	5	115	0	115	113	0	113
30	339.4 Other Plant & Miscellaneous	1	0	1	0	1	1	0	1
31	**GENERAL PLANT**								
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	2,034	225	2,259	0	2,259	2,147	0	2,147
34	340.5 Office Furniture & Equipment	2,458	391	2,849	0	2,849	2,654	0	2,654
35	340.51 Computer Equipment	4,489	2,368	6,857	0	6,857	5,673	0	5,673
36	341.5 Transportation Equipment	5,414	914	6,327	0	6,327	5,870	0	5,870
37	342.5 Stores Equipment	26	5	31	0	31	28	0	28
38	343.5 Tools, Shop & Garage Equipment	1,521	200	1,721	0	1,721	1,621	0	1,621
39	344.5 Laboratory Equipment	220	130	350	0	350	285	0	285
40	345.5 Power Operated Equipment	2,944	254	3,198	0	3,198	3,071	0	3,071
41	346.5 Communication Equipment	684	160	844	0	844	764	0	764
42	347.5 Miscellaneous Equipment	105	38	143	0	143	124	0	124
43	348.5 Other Tangible Plant	580	60	640	0	640	610	0	610
44	**INTANGIBLE PLANT**	3,156	631	3,787	0	3,787	3,472	0	3,472
45	**SUPPLY & PUMPING**	3,275	799	4,074	0	4,074	3,675	0	3,675
46	**WATER TREATMENT PLANT**	555	83	638	0	638	597	0	597
47	**TRANSMISSION & DISTRIBUTION**	27,176	1,317	28,493	0	28,493	27,836	0	27,836
48	**GENERAL PLANT**	20,475	4,745	25,220	0	25,220	22,847	0	22,847
49	**TOTAL ACCUMULATED DEPRECIATION**	54,637	7,575	62,212	0	62,212	58,427	0	58,427

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Hillsborough / Harshel Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide month ending balances for Accumulated Depreciation by account for each month of the test year, the ending balance from the prior year and the test year average balance.

FPSC
Schedule: A-9 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/95	(15) Net Additions	(16) Per Books Ave. Bal. 1995
1	**INTANGIBLE PLANT**															
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	3,156	3,209	3,262	3,315	3,368	3,421	3,469	3,522	3,575	3,628	3,681	3,734	3,787	631	3,472
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	2,415	2,465	2,515	2,565	2,615	2,665	2,719	2,769	2,819	2,869	2,919	2,969	3,019	804	2,717
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	568	568	568	568	568	568	568	568	568	568	568	568	568	0	568
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	292	308	324	340	356	372	391	407	423	439	455	471	487	195	390
15	*339.2 Other Plant & Miscellaneous*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	123	130	137	144	151	158	164	171	178	185	192	199	206	83	165
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	432	432	432	432	432	432	432	432	432	432	432	432	432	0	432
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*
26	331.4 Transmission & Distribution	24,619	24,695	24,771	24,847	24,923	24,999	25,075	25,151	25,227	25,303	25,379	25,455	25,531	912	25,075
27	333.4 Services	256	258	260	262	264	266	273	275	277	279	281	283	285	29	271
28	334.4 Meters & Meter Installation	2,190	2,221	2,252	2,283	2,314	2,345	2,375	2,406	2,437	2,468	2,499	2,530	2,561	371	2,376
29	335.4 Hydrants	110	110	110	110	110	110	115	115	115	115	115	115	115	5	113
30	339.4 Other Plant & Miscellaneous	1	1	1	1	1	1	1	1	1	1	1	1	1	0	1
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	2,034	2,054	2,074	2,093	2,113	2,133	2,151	2,171	2,191	2,211	2,231	2,251	2,269	225	2,147
34	340.5 Office Furniture & Equipment	2,458	2,491	2,524	2,557	2,590	2,623	2,651	2,684	2,717	2,750	2,783	2,816	2,849	391	2,654
35	340.51 Computer Equipment	4,489	4,686	4,883	5,080	5,277	5,474	5,675	5,872	6,069	6,266	6,463	6,660	6,857	2,368	5,673
36	341.5 Transportation Equipment	5,414	5,532	5,647	5,750	5,865	5,983	6,083	6,210	6,328	6,446	6,564	6,682	6,327	914	5,870
37	342.5 Stores Equipment	26	26	26	26	26	26	31	31	31	31	31	31	31	5	28
38	343.5 Tools, Shop & Garage Equipment	1,521	1,538	1,555	1,572	1,589	1,606	1,620	1,637	1,654	1,671	1,688	1,705	1,721	200	1,621
39	344.5 Laboratory Equipment	220	231	242	253	264	275	284	295	306	317	328	339	350	130	285
40	345.5 Power Operated Equipment	2,944	2,965	2,986	3,007	3,028	3,049	3,075	3,096	3,117	3,138	3,159	3,180	3,198	254	3,071
41	346.5 Communication Equipment	684	697	710	723	736	749	766	779	792	805	818	831	844	180	764
42	347.5 Miscellaneous Equipment	105	109	113	117	121	125	131	135	139	143	147	151	143	38	124
43	348.5 Other Tangible Plant	580	585	590	595	600	605	610	615	620	625	630	635	640	80	610
44	**INTANGIBLE PLANT**	3,156	3,209	3,262	3,315	3,368	3,421	3,469	3,522	3,575	3,628	3,681	3,734	3,787	631	3,472
45	**SUPPLY & PUMPING**	3,275	3,341	3,407	3,473	3,539	3,605	3,678	3,744	3,810	3,876	3,942	4,008	4,074	799	3,675
46	**WATER TREATMENT PLANT**	555	562	569	576	583	590	596	603	610	617	624	631	638	83	597
47	**TRANSMISSION & DISTRIBUTION**	27,176	27,285	27,394	27,503	27,612	27,721	27,839	27,948	28,057	28,166	28,275	28,384	28,493	1,317	27,836
48	**GENERAL PLANT**	20,475	20,914	21,351	21,774	22,209	22,648	23,067	23,525	23,964	24,403	24,842	25,281	25,220	4,745	22,847
49	**TOTAL WATER ACCUM. DEPR.**	54,637	56,311	55,983	56,641	57,311	57,985	58,669	59,342	60,016	60,690	61,364	62,038	62,212	7,575	58,427

MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Hillsborough / Hershel Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year net additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Net Additions	(15) Average Net Additions 1995
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	53	53	53	53	53	48	53	53	53	53	53	53	631	316
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	50	50	50	50	50	54	50	50	50	50	50	50	604	302
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	16	16	16	15	16	19	16	16	16	16	16	16	195	98
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	7	7	7	7	7	6	7	7	7	7	7	7	83	42
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	76	76	76	76	76	76	76	76	76	76	76	76	912	456
27	333.4 Services	2	2	2	2	2	7	2	2	2	2	2	2	29	15
28	334.4 Meters & Meter Installation	31	31	31	31	31	30	31	31	31	31	31	31	371	186
29	335.4 Hydrants	0	0	0	0	0	5	0	0	0	0	0	0	5	3
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	20	20	20	20	20	18	20	20	20	20	20	8	225	113
34	340.5 Office Furniture & Equipment	33	33	33	33	33	28	33	33	33	33	33	33	391	196
35	340.51 Computer Equipment	197	197	197	197	197	201	197	197	197	197	197	197	2,368	1,184
36	341.5 Transportation Equipment	118	116	103	115	118	111	117	118	118	118	118	(356)	914	457
37	342.5 Stores Equipment	0	0	0	0	0	5	0	0	0	0	0	0	5	3
38	343.5 Tools, Shop & Garage Equipment	17	17	17	17	17	14	17	17	17	17	17	16	200	100
39	344.5 Laboratory Equipment	11	11	11	11	11	9	11	11	11	11	11	11	130	65
40	345.5 Power Operated Equipment	21	21	21	21	21	26	21	21	21	21	21	19	254	127
41	346.5 Communication Equipment	13	13	13	13	13	17	13	13	13	13	13	13	160	80
42	347.5 Miscellaneous Equipment	4	4	4	4	4	6	4	4	4	4	4	(8)	36	19
43	348.5 Other Tangible Plant	5	5	5	5	5	5	5	5	5	5	5	5	60	30
44	**INTANGIBLE PLANT**	53	53	53	53	53	48	53	53	53	53	53	53	631	316
45	**SUPPLY & PUMPING**	66	66	66	66	66	73	66	66	66	66	66	66	799	400
46	**WATER TREATMENT PLANT**	7	7	7	7	7	6	7	7	7	7	7	7	83	42
47	**TRANSMISSION & DISTRIBUTION**	109	109	109	109	109	116	109	109	109	109	109	109	1,317	680
48	**GENERAL PLANT**	439	436	423	436	439	439	436	439	439	439	439	(61)	4,745	2,374
49	**TOTAL NET ADDITIONS**	674	671	658	671	674	684	673	674	674	674	674	174	7,575	3,792

Note: May not cross rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Hillsborough / Hershel Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year gross additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Gross Additions	(15) Average Gross Add. 1995
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	53	53	53	53	53	48	53	53	53	53	53	53	631	316
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	50	50	50	50	50	54	50	50	50	50	50	50	604	302
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	16	16	16	16	16	19	16	16	16	16	16	16	195	98
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	7	7	7	7	7	6	7	7	7	7	7	7	83	42
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	76	76	76	76	76	76	76	76	76	76	76	76	912	456
27	333.4 Services	2	2	2	2	2	7	2	2	2	2	2	2	29	15
28	334.4 Meters & Meter Installation	31	31	31	31	31	30	31	31	31	31	31	31	371	186
29	335.4 Hydrants	0	0	0	0	0	5	0	0	0	0	0	0	5	3
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	20	20	20	20	20	18	20	20	20	20	20	20	238	119
34	340.5 Office Furniture & Equipment	33	33	33	33	33	28	33	33	33	33	33	33	391	196
35	340.51 Computer Equipment	197	197	197	197	197	201	197	197	197	197	197	197	2,388	1,194
36	341.5 Transportation Equipment	118	118	118	118	118	116	118	118	118	118	118	118	1,414	707
37	342.5 Stores Equipment	0	0	0	0	0	5	0	0	0	0	0	0	5	3
38	343.5 Tools, Shop & Garage Equipment	17	17	17	17	17	14	17	17	17	17	17	17	201	101
39	344.5 Laboratory Equipment	11	11	11	11	11	9	11	11	11	11	11	11	130	65
40	345.5 Power Operated Equipment	21	21	21	21	21	26	21	21	21	21	21	21	257	129
41	346.5 Communication Equipment	13	13	13	13	13	17	13	13	13	13	13	13	160	80
42	347.5 Miscellaneous Equipment	4	4	4	4	4	6	4	4	4	4	4	4	50	25
43	348.5 Other Tangible Plant	5	5	5	5	5	5	5	5	5	5	5	5	60	30
44	**INTANGIBLE PLANT**	53	53	53	53	53	48	53	53	53	53	53	53	631	316
45	**SUPPLY & PUMPING**	66	66	66	66	66	73	66	66	66	66	66	66	799	400
46	**WATER TREATMENT PLANT**	7	7	7	7	7	6	7	7	7	7	7	7	83	42
47	**TRANSMISSION & DISTRIBUTION**	109	109	109	109	109	118	109	109	109	109	109	109	1,317	660
48	**GENERAL PLANT**	439	439	439	439	439	445	439	439	439	439	439	439	5,274	2,639
49	**TOTAL GROSS ADDITIONS**	674	674	674	674	674	690	674	674	674	674	674	674	8,104	4,057

MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Hillsborough / Hershel Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year retirements for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Total Retirements	(15) Average Retirements 1995
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	12	13	6
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	2	15	3	0	5	1	0	0	0	0	473	500	250
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	1	1	1
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	2	3	1
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	12	12	6
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	3	16	3	0	6	1	0	0	0	0	500	529	264
49	**TOTAL RETIREMENTS**	0	3	16	3	0	6	1	0	0	0	0	500	529	264

Note: May not cross rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Hillsborough / Hershel Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year adjustments for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Total Adjustments	(15) Ave. Utility Adjustments 1995
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 *Lake, River & Other intakes*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Hillsborough / Harshel Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the average balance for accumulated depreciation and the non-used and useful percentage and amount.

FPSC
Schedule: A-9 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-9 (W)(1/7)	(3) 1995 NON-USED & USEFUL Percentage F-Schedules	(4) 1995 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	0	0.00%	0
3	302.1 Franchises	0	0.00%	0
4	339.1 Other Plant & Miscellaneous	3,472	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	0	0.00%	0
7	304.2 Structures & Improvements	0	0.00%	0
8	305.2 Collecting & Impounding reservoirs	0	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	2,717	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	568	0.00%	0
13	310.2 Power Generation Equipment	0	0.00%	0
14	311.2 Pumping Equipment	390	0.00%	0
15	339.2 Other Plant & Miscellaneous	0	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	0	0.00%	0
18	304.3 Structures & Improvements	0	0.00%	0
19	320.3 Water Treatment Equipment	165	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	432	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	0	0.00%	0
25	330.4 Distribution Reservoirs	0	0.00%	0
26	331.4 Transmission & Distribution	25,075	6.31%	1,583
27	333.4 Services	271	0.00%	0
28	334.4 Meters & Meter Installation	2,376	0.00%	0
29	335.4 Hydrants	113	0.00%	0
30	339.4 Other Plant & Miscellaneous	1	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	0	0.00%	0
33	304.5 Structures & Improvements	2,147	0.00%	0
34	340.5 Office Furniture & Equipment	2,654	0.00%	0
35	340.51 Computer Equipment	5,673	0.00%	0
36	341.5 Transportation Equipment	5,870	0.00%	0
37	342.5 Stores Equipment	28	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	1,621	0.00%	0
39	344.5 Laboratory Equipment	285	0.00%	0
40	345.5 Power Operated Equipment	3,071	0.00%	0
41	346.5 Communication Equipment	764	0.00%	0
42	347.5 Miscellaneous Equipment	124	0.00%	0
43	348.5 Other Tangible Plant	610	0.00%	0
44	**INTANGIBLE PLANT**	3,472	0.00%	0
45	**SUPPLY & PUMPING**	3,675	0.00%	0
46	**WATER TREATMENT PLANT**	597	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	27,836	5.69%	1,583
48	**GENERAL PLANT**	22,847	0.00%	0
49	**TOTAL**	58,427	2.71%	1,583

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Hillsborough / Hershel Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-11 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water CIAC Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	12/31/85 Balance	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	12/31/86 Balance	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	12/31/87 Balance	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	12/31/88 Balance	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	12/31/89 Balance	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	12/31/90 Balance	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Hillsborough / Hershel Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-11 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water CIAC Year-End Balances
1	12/31/90 Balance	0
2	12/31/90 Balance Per Order No. 92-0417 Dated 01/14/92	33,566
3	Utility Adjustments to ordered balance (1)	0
4	1991 Additions	0
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	0
8	12/31/91 Balance	33,566
9		
10		
11	1992 Additions	195
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	195
15	12/31/92 Balance	33,761
16		
17		
18	1993 Additions	75
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	75
22	12/31/93 Balance	33,836
23		
24		
25	1994 Additions	225
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	225
29	12/31/94 Balance	34,061
30		
31		
32	1995 Additions	0
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	0
36	12/31/95 Balance	34,061
37		
38		
39	1996 Additions	
40	1996 Retirements	
41	1996 Adjustments	
42	1996 Net Additions	
43	12/31/96 Balance	

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Hillsborough / Hershel Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the beginning, ending and average balances of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-12 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1995 CONTRIBUTIONS IN AID OF CONSTRUCTION					1995 AVERAGE BALANCE			1995 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/94	Net Additions	Balance Per Books 12/31/95	Utility Adjustments	Adjusted Balance 12/31/95	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0.00%	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0.00%	0
3	Meter Installation Fees	2,883	0	2,883	0	2,883	2,883	0	2,883	0.00%	0
4	Contributed Lines	0	0	0	0	0	0	0	0	4.37%	0
5	Cont. Prpty Other than Lines	31,178	0	31,178	0	31,178	31,178	0	31,178	0.00%	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0.00%	0
7	**TOTAL WATER CIAC**	34,061	0	34,061	0	34,061	34,061	0	34,061	0.00%	0
8	**FPSC MARGIN RESERVE - CIAC**				0	0	0	0	0		

Column:
(10) from Schedule A-5 (page 7 of 7)

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION -1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Hillsborough / Hershel Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-12 (W)
Page 2 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Balance Per Books 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/95	(15) Net Additions	(16) Average Balance 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	2,883	2,883	2,883	2,883	2,883	2,883	2,883	2,883	2,883	2,883	2,883	2,883	2,883	0	2,883
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Ppty Other than Lines	31,178	31,178	31,178	31,178	31,178	31,178	31,178	31,178	31,178	31,178	31,178	31,178	31,178	0	31,178
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL WATER CIAC**	34,061	34,061	34,061	34,061	34,061	34,061	34,061	34,061	34,061	34,061	34,061	34,061	34,061	0	34,061

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Hillsborough / Hershel Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year net additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Additions	(15) Average Net Add. 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL NET ADDITIONS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Hillsborough / Hershel Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year gross additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Gross Additions	(15) Ave Gross Additions 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL GROSS ADDITIONS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Hillsborough / Harahel Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year retirements for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL RETIREMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Hillsborough / Hershel Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year adjustments for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Adjustments	(15) Ave. Utility Adjustments 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL UTILITY ADJUSTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	FPSC Margin Reserve - CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Hillsborough / Hershel Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-13 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Amort. of CIAC Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Hillsborough / Hershel Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-13 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Amort. of CIAC Year-End Balances
1	**12/31/90 Balance**	0
2	**12/31/90 Balance Per Order No. 92-0417 Dated 01/14/92**	2,563
3	Utility Adjustments to ordered balance (1)	0
4	1991 Additions	839
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	839
8	**12/31/91 Balance**	3,402
9		
10		
11	1992 Additions	842
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	842
15	**12/31/92 Balance**	4,244
16		
17		
18	1993 Additions	845
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	845
22	**12/31/93 Balance**	5,089
23		
24		
25	1994 Additions	848
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	848
29	**12/31/94 Balance**	5,937
30		
31		
32	1995 Additions	851
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	851
36	**12/31/95 Balance**	6,788
37		
38		
39	1996 Additions	
40	1996 Retirements	
41	1996 Adjustments	
42	1996 Net Additions	
43	**12/31/96 Balance**	

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Hillsborough / Hershel Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the beginning, ending and average balances of accumulated amortization of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-14 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W),A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1995 ACCUMULATED AMORTIZATION OF CIAC					1995 AVERAGE BALANCE			1995 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/94	Net Additions	Balance Per Books 12/31/95	Utility Adjustments	Adjusted Balance 12/31/95	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0.00%	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0.00%	0
3	Meter Installation Fees	439	72	511	0	511	475	0	475	0.00%	0
4	Contributed Lines	0	0	0	0	0	0	0	0	5.69%	0
5	Cont. Prpty Other than Lines	5,498	779	6,277	0	6,277	5,888	0	5,888	0.00%	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0.00%	0
7	**TOTAL ACCUM. AMORT. WATER CIAC**	5,937	851	6,788	0	6,788	6,363	0	6,363	0.00%	0

Column:
(10) from Schedule A-9 (page 7 of 7)

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Hillsborough / Hershel Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the accumulated amortization of CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-14 (W)
Page 2 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Balance Per Books 12/31/94	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	(14) Balance Per Books 12/31/95	(15) Net Additions	(16) Ave. Utility Balance 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	439	445	451	457	463	469	475	481	487	493	499	505	511	72	475
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	5,498	5,563	5,628	5,693	5,758	5,823	5,887	5,952	6,017	6,082	6,147	6,212	6,277	779	5,888
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL ACC. AMORT. CIAC	5,937	6,008	6,079	6,150	6,221	6,292	6,362	6,433	6,504	6,575	6,646	6,717	6,788	851	6,363

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Hillsborough / Harshal Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year net additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Net Additions	(15) Average Net Add. 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	6	6	6	6	6	6	6	6	6	6	6	6	72	36
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	65	65	65	65	65	64	65	65	65	65	65	65	779	390
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL NET ADDITIONS	71	71	71	71	71	70	71	71	71	71	71	71	851	426

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Hillsborough / Hershel Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year gross additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Gross Additions	(15) Average Gross Add. 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	6	6	6	6	6	6	6	6	6	6	6	6	72	36
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	65	65	65	65	65	64	65	65	65	65	65	65	779	390
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL GROSS ADDITIONS	71	71	71	71	71	70	71	71	71	71	71	71	851	426

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Hillsborough / Hershel Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year retirements of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL RETIREMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Hillsborough / Hershel Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year adjustments to accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Adjustments	(15) Ave. Utility Adjustments 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL UTILITY ADJUSTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -1995
CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

FPSC
Schedule: A-15 (W), (S)
Page 1 of 2
Preparer: Kimball
Supporting Schedules: D-1 (W), (S)

See Schedule A-15 for 1996.

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1995
SUMMARY

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

FPSC
Schedule: A-15 (W),(S)
Page 2 of 2
Preparer: Kimball

See Schedule A-15 for 1996.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Hillsborough / Hershel Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs. Also, provide a brief description of the applicant's policy regarding advances.

FPSC
Schedule: A-16 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W)
A-7(W)

Line No.	(1) Description	(2) Water Advances For Construction Year-end Balances
1	**12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93**	0
2	Utility Adjustments to Beginning Balance	0
3	**Restated Balance 12/31/91**	0
4	1992 Additions	0
5	1992 Adjustments	0
6	**12/31/92 Balance**	0
7	1993 Additions	0
8	1993 Adjustments	0
9	**12/31/93 Balance**	0
10	1994 Additions	0
11	1994 Adjustments	0
12	**12/31/94 Balance**	0
13	1995 Additions	0
14	1995 Adjustments	0
15	**12/31/96 Balance**	0
16	1996 Additions	
17	1996 Adjustments	
18	**12/31/96 Balance**	

AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

19	Beginning Balance 12/31/94	0
20	Jan	0
21	Feb	0
22	Mar	0
23	Apr	0
24	May	0
25	Jun	0
26	Jul	0
27	Aug	0
28	Sep	0
29	Oct	0
30	Nov	0
31	Ending Balance 12/31/95	0
32	Average Balance	0
33	Non-used and Useful Percentage	
34	Non-used and Useful Amount	0

35 **Company Policy:** SSU either constructs facilities and bills Topeka Group for the cost thereof or a related company (Lehigh Acquisition Corporation)
36 constructs facilities and bills SSU for them. In both cases, Advances for Construction are recorded and repaid out of future
37 connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER WORKING CAPITAL ALLOWANCE CALCULATION - 1995

Company: SSU / Hillsborough / Hershel Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O & M expenses multiplied by the working capital percent.

FPSC
Schedule: A-17 (W)
Page 1 of 1
Preparer: Vierima
Recap schedules: A-1(W)

	(1)	(2)	(3)	(4)	(5)
		1995 WORKING CAPITAL ALLOWANCE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Total Operation and Maintenance Expenses	86,281	0	86,281	B-1(W)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	10,785	0	10,785	

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1995

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-18 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/95	(15) Test Year Simple Average Balance
1	Utility Plant in Service	309,070,115	309,462,352	309,890,987	310,165,149	310,960,263	312,775,142	316,611,137	319,117,913	319,368,094	322,683,120	324,306,791	325,568,238	335,186,496	267,219,980
2	Construction in Process	6,947,933	8,036,833	9,546,746	11,590,639	13,360,405	14,112,844	13,193,554	12,886,140	13,293,585	11,406,974	11,473,435	11,452,647	6,725,170	6,837,625
3															
4	**GROSS UTILITY PLANT**	316,018,048	317,499,185	319,439,733	321,755,788	324,320,688	326,887,986	329,804,691	332,004,053	332,662,679	334,090,094	335,780,226	337,050,885	341,911,666	328,964,857
5															
6	Less: Accumulated Deprec.	(73,806,379)	(74,742,091)	(75,672,733)	(76,592,111)	(77,801,349)	(78,619,073)	(79,500,770)	(80,401,643)	(81,384,671)	(82,180,419)	(83,165,386)	(84,116,890)	(84,815,719)	(79,311,049)
7															
8	**NET UTILITY PLANT**	242,211,669	242,757,094	243,767,000	245,163,677	246,519,339	248,268,913	250,303,921	251,602,410	251,278,008	251,909,675	252,614,840	252,933,995	257,095,947	249,653,808
9															
10	Acquisition Adjustment	(1,524,088)	(1,524,088)	(1,524,088)	(1,524,088)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,631,714)
11	Accumulated Amortization	209,672	213,475	217,273	221,071	224,869	228,667	232,465	236,263	240,061	243,858	247,657	251,455	255,253	232,463
12															
13	**INVESTMENT IN UTILITY PLANT**	240,897,253	241,446,481	242,460,185	243,860,660	245,004,868	246,758,240	248,797,046	250,099,333	249,778,729	250,414,194	251,123,177	251,446,110	255,611,860	248,254,556
14															
15	Land Held For Resale	481,790	481,790	481,790	709,135	709,135	709,135	709,135	709,135	709,135	709,135	709,135	709,135	649,135	565,463
16	Bonds Receivable	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,202,500
17	Investment in Gas Assets	1,480,589	1,480,164	1,474,760	1,469,531	1,463,689	1,455,012	1,447,051	1,440,856	1,435,497	1,429,302	1,424,223	1,421,709	1,417,576	1,449,083
18															
19	**TOTAL OTHER INVESTMENTS**	4,182,379	4,181,954	4,176,550	4,398,666	4,392,824	4,384,147	4,341,186	4,334,991	4,329,632	4,323,437	4,318,358	4,315,844	4,251,713	4,217,046
20															
21	Cash	897,997	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	898,999
22	Special Deposits	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907
23	Restricted Cash	9,467,936	8,827,012	8,783,188	8,309,306	7,742,791	7,344,463	7,056,896	6,828,348	6,676,749	6,478,459	6,145,630	5,802,773	5,392,942	7,440,439
24	Utility Deposits	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881
25	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
26	Temporary Cash Investments	8,000,000	5,590,636	4,547,895	2,544,794	2,845,862	3,093,354	2,781,628	927,555	109,368	932,402	1,676,515	1,576,289	1,077,480	4,538,740
27															
28	**TOTAL CASH**	18,795,354	15,727,069	14,640,304	12,163,521	11,996,094	11,747,238	11,147,945	9,065,324	8,095,538	8,720,282	9,331,566	8,688,483	7,779,843	13,287,599
29															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1995

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-16 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/95	(15) Test Year Simple Average Balance
33	Customer Accounts Receivable	3,842,823	3,894,195	3,805,757	3,828,103	3,928,015	3,955,501	3,960,774	3,898,094	3,824,776	3,955,639	3,877,156	4,029,340	4,013,813	3,928,316
34	Other Accounts Receivable	329,240	334,429	301,616	309,794	347,259	360,099	364,121	341,504	314,269	363,507	334,131	388,345	381,585	355,413
35	Allowance for Doubtful Accounts	(326,785)	(352,702)	(344,692)	(346,716)	(355,765)	(358,255)	(356,732)	(353,055)	(346,415)	(358,267)	(351,159)	(364,942)	(363,536)	(345,161)
36	Notes Receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Inventories	351,572	394,149	436,726	479,303	521,880	394,149	436,726	479,303	521,880	564,457	394,149	436,726	479,301	415,437
38	Prepaid Expenses	80,352	124,036	190,417	171,179	181,941	162,764	143,587	67,371	94,763	49,500	2,537	(54,426)	(1,389)	39,462
39	Accrued Interest Receivable	196,029	222,633	238,016	244,847	254,629	268,355	177,036	196,779	215,169	231,340	236,540	243,146	167,966	181,998
40	Unbilled Revenues	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	4,005,610	3,748,141
41	Misc Current Assets	179,933	187,203	190,743	194,283	197,823	201,413	204,953	208,493	212,033	215,823	219,183	222,703	226,243	203,086
42															
43	TOTAL CURRENT ASSETS	8,143,835	8,294,613	8,309,255	8,371,464	8,566,453	8,474,698	8,419,138	8,349,160	8,327,148	8,512,470	8,203,188	8,391,563	8,908,593	8,526,714
44															
45	Unamortized Debt Issue Cost	2,558,722	2,504,853	2,450,984	2,397,115	2,343,246	2,289,377	2,235,508	2,181,639	2,127,770	2,073,901	2,020,032	1,966,163	1,912,294	2,235,508
46	Extraordinary Abandonment	690,175	690,175	690,175	421,495	410,551	399,607	388,663	377,719	366,775	355,831	344,887	333,943	322,999	506,587
47	Regulatory Assets	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,356,949	2,422,681
48	Preliminary Survey and Investigations	774,158	777,358	1,106,515	1,194,967	1,315,668	1,654,961	1,767,933	1,863,905	2,182,627	2,278,099	2,374,576	2,667,300	2,737,272	1,755,715
49	Temporary Clearing Accounts	(7,890)	0	0	0	0	0	0	0	0	0	0	0	0	(3,945)
50	Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	1,963,777	1,946,374	1,955,679	1,987,727	2,004,913	2,007,283	2,075,088	2,084,047	2,101,803	2,164,439	2,207,324	2,244,637	2,322,397	2,143,087
52	Other Deferred Debits	5,707,993	5,747,570	5,797,296	5,836,622	5,871,114	5,971,406	6,005,898	6,077,425	6,102,837	6,134,861	6,166,885	6,198,909	6,230,933	5,969,463
53	Deferred Federal Income Taxes	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	12,890,077	13,451,592
54	Deferred State Income Taxes	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,808,166	3,803,886
55															
56	TOTAL DEFERRED ASSETS	31,808,059	31,887,454	32,221,773	32,059,070	32,166,616	32,543,758	32,694,214	32,805,859	33,102,936	33,228,255	33,334,830	33,632,076	32,861,087	32,284,573
57															
58	TOTAL ASSETS	303,926,880	301,537,572	301,808,067	300,853,382	302,026,856	303,906,082	305,399,529	304,654,667	303,633,984	305,198,638	306,311,119	308,474,076	309,214,095	306,570,486

7/27/95 9:26 AM A16W2.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1995

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a balance sheet for years requested Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-19 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/94	(3) Jan -	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/95	(15) Test Year Simple Average Balance
1	Common Stock	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500
2	Additional Paid In Capital	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905
3	Retained Earnings	5,344,884	5,469,703	5,354,841	5,211,842	5,412,211	5,712,234	6,041,086	6,179,495	6,081,408	6,403,926	6,498,701	7,048,634	8,154,458	6,749,678
4															
5	TOTAL STOCKHOLDERS EQUITY	78,177,299	78,302,108	78,187,246	78,044,247	78,244,616	78,544,639	78,873,491	79,011,900	78,893,813	79,236,331	79,331,106	79,882,039	80,986,863	79,582,081
6															
7	Bonds Payable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Notes Payable to Parent	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250
9	Other Long-Term Debt	80,814,090	80,763,304	80,735,279	80,707,109	80,493,793	80,465,330	79,936,720	79,907,961	78,879,053	78,849,995	78,820,786	78,791,425	79,444,333	80,129,212
10															
11	TOTAL LONG TERM DEBT	105,010,340	104,959,554	104,931,529	104,903,359	104,690,043	104,661,580	104,132,970	104,104,211	103,075,303	103,046,245	103,017,036	102,987,675	103,640,583	104,325,462
12															
13	TOTAL CAPITALIZATION	183,187,639	183,261,662	183,118,775	182,947,606	182,934,659	183,206,219	183,006,461	183,116,111	181,969,116	182,282,576	182,348,142	182,869,714	184,627,446	183,907,543
14															
15	Accounts Payable	3,519,486	1,388,801	1,686,370	1,797,301	1,914,161	1,962,851	2,074,810	1,762,127	1,787,900	1,466,805	1,402,219	1,360,411	1,785,200	2,852,343
16	Accounts Payable-Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
17	Current Portion of Debt	2,021,536	2,023,203	2,024,878	2,026,563	2,038,258	2,039,963	2,041,677	2,043,402	2,045,137	2,046,882	2,048,637	2,050,403	2,052,178	2,036,858
18	Accounts Payable-Affiliates	1,734,406	1,898,777	792,845	980,799	1,168,753	1,356,707	1,544,661	1,732,615	650,286	838,220	1,026,174	1,214,128	(86,513)	833,947
19	Customer Deposits	1,697,873	1,703,034	1,708,412	1,713,808	1,719,222	1,724,653	1,730,102	1,735,568	1,741,052	1,746,554	1,752,074	1,757,611	1,763,167	1,730,420
20	Accrued Taxes Payable	3,255,004	3,802,620	4,159,360	2,412,421	2,967,857	3,511,665	4,163,766	4,595,178	4,954,773	5,597,553	6,002,174	4,847,215	4,406,962	3,830,983
21	Accrued Interest-Debt	1,760,712	145,083	586,204	942,053	1,009,037	1,384,075	1,759,252	143,333	517,208	882,800	966,787	1,342,636	1,718,543	1,738,828
22	Other Accrued Interest	50,275	52,110	52,275	52,440	52,605	52,772	52,938	53,108	53,273	53,442	53,611	53,780	53,950	52,113
23	Notes Payable	27,730	27,020	26,304	25,582	24,854	24,120	23,380	22,634	21,882	21,123	20,358	19,587	18,809	23,270
24	Accrued Liabilities	995,475	1,202,786	1,283,350	1,310,886	1,198,451	1,277,016	1,339,581	1,420,146	1,500,711	1,581,276	1,661,841	1,742,406	1,762,971	1,379,223
25															
26	TOTAL CURRENT LIABILITIES	15,514,090	12,695,225	12,751,790	11,713,844	12,542,990	13,785,413	15,181,956	13,959,899	13,723,991	14,696,545	15,385,666	14,869,968	13,947,058	14,730,574
27															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1995

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-19 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	EQUITY CAPITAL AND LIABILITIES	Beginning Balance 12/31/94	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Ending Balance 12/31/95	Test Year Simple Average Balance
28	Advances For Construction	4,238,230	4,462,400	4,726,570	4,970,740	5,214,910	5,459,080	5,703,250	5,947,420	6,191,590	6,435,760	6,679,930	6,924,100	7,168,270	5,703,250
29	Deferred Revenues	23,044	23,044	23,044	0	0	0	0	0	0	0	0	0	0	11,522
30	Other Deferred Credits	2,334,736	2,403,283	2,471,938	2,540,701	2,609,571	2,678,545	2,703,980	2,773,244	2,842,627	2,912,131	2,981,762	3,051,509	2,621,307	2,478,022
31	Regulatory Liabilities	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125
32	Pension And Benefits Reserves	(341,716)	(313,161)	(284,646)	(336,111)	(307,576)	(279,041)	(330,506)	(301,971)	(273,436)	(324,901)	(296,366)	(267,831)	(319,296)	(330,506)
33	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Contributions In Aid Construction	96,794,911	99,046,771	99,299,806	99,553,591	99,808,868	100,069,812	100,383,900	100,647,088	100,904,777	101,158,787	101,411,822	101,664,032	101,915,567	100,355,239
35	Accumulated Amortization	(23,786,888)	(24,020,647)	(24,254,408)	(24,488,169)	(24,721,930)	(24,955,691)	(25,189,452)	(25,423,213)	(25,656,974)	(25,890,735)	(26,124,496)	(26,358,257)	(26,592,018)	(25,189,452)
36	Deferred Investment Tax Credit	1,404,513	1,400,896	1,396,879	1,393,061	1,389,244	1,385,426	1,381,609	1,377,792	1,373,974	1,370,157	1,366,340	1,362,522	1,358,705	1,381,609
37	Deferred Taxes-AFUDC	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191
38	Deferred Income Taxes	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	21,155,740	20,191,372
39															
40	TOTAL DEFERRED CREDITS	105,225,151	105,580,885	105,937,502	106,192,132	106,551,207	106,916,450	107,211,110	107,578,857	107,940,677	108,219,518	108,577,311	108,934,364	110,639,591	107,932,371
41															
42	TOTAL CAPITAL AND LIABILITIES	303,926,880	301,537,572	301,808,067	300,853,382	302,028,856	303,908,082	305,399,529	304,654,867	303,633,984	305,198,639	306,311,119	306,474,076	309,214,095	306,570,488

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1995
ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

Company: SSU / Hillsborough / Hershel Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of Acquisition Adjustments, and the Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedule: A-1 (W),A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)
	ACQUISITION ADJUSTMENTS BALANCE			ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS		
Line No.	Description	Amount	Average Balance (1)	Description	Annual Expense & Balance	Average Balance (1)
1	12/31/90 Balance Per Order No. 92-0417 Dated 01/14/92	0		12/31/90 Balance Per Order No. 92-0417 Dated 01/14/92	0	
2	Adjustments	0		Adjustments	0	
3	12/31/91 Adjusted Balance	0		12/31/91 Adjusted Balance	0	
				1992 Amortization Expense	0	
5	12/31/92 BALANCE	0		12/31/92 BALANCE	0	
6				1993 Amortization Expense	0	
7	12/31/93 BALANCE	0		12/31/93 BALANCE	0	
8				1994 Amortization Expense	0	
9	12/31/94 BALANCE	0		12/31/94 BALANCE	0	
10				1995 Amortization Expense	0	
11	**12/31/95 BALANCE**	0	0	**12/31/95 BALANCE**	0	0
12				1996 Amortization Expense		
13	12/31/96 BALANCE			12/31/96 BALANCE		

Note: (1) Acquisition Adjustment simple average and 13-month average balances are the same as year-end balances for the test period. Year-end balances remain unchanged from those originally ordered. The acquisition adjustment balance is amortized straight-line; therefore, the annual amortization expense remains constant each year.

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION

	(1)	(2)	(3)	(4)
	ACQUISITION ADJUSTMENTS:	1995	Supporting Schedules	Recap Schedules
14	Average Balance	0	Above	
15	Composite Non-Used & Useful Plant in Service - %	1.42%	A-5 (W)	
16	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	0	Above	
18	Composite Non-Used & Useful Accumulated Depreciation - %	2.71%	A-9 (W)	
19	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
20	**NET NON-USED AND USEFUL AMOUNT**	0		A-7 (W)

Note: May not cross foot due to rounding.

SCHEDULE OF OTHER - WATER - 1995
DEFERRED DEBITS

Company: SSU / Hillsborough / Hershel Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the calculation of average balances for deferred debits for the test year.

Schedule: A-21 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W),

(1)		(2)	(3)	(4)	(5)
		TOTAL DEFERRED DEBITS			
Line No.	Description	ADDITIONS	MONTHLY AMORTIZATION	UNAMORTIZED BALANCE	Recap Schedule
1	**DEFERRED DEBITS**				
3	**12/31/94 Balance**			0	
4	Jan	0	0	0	
5	Feb	0	0	0	
6	Mar	0	0	0	
7	Apr	0	0	0	
8	May	0	0	0	
9	Jun	0	0	0	
10	Jul	0	0	0	
11	Aug	0	0	0	
12	Sep	0	0	0	
13	Oct	0	0	0	
14	Nov	0	0	0	
15	12/31/95 Balance	0	0	0	
16					
17	**Total Amortization Expense 12/31/95**		0		B-1 (W)
18	**Average Rate Base Balance 12/31/95**			0	A-1 (W)

SCHEDULE OF WATER NET OPERATING INCOME - 1995
PRESENT AND REQUESTED

Company: SSU / Hillsborough / Hershel Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

Line No.	(1) Description	(2) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUESTED OPERATING INCOME Requested Revenue Increase	(6) Requested Income	(7) Requested Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	49,884	0	49,884	10,845	60,729	21.74%	B-4(W), B-3(W)
3	Other Revenue	1,035	0	1,035	0	1,035		B-4(W)
4	**TOTAL OPERATING REVENUES**	50,919	0	50,919	10,845	61,764		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	86,281	0	86,281	0	86,281		B-5(W)
7	Depreciation net of CIAC Amort	7,195	0	7,195	0	7,195		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	6,311	(39)	6,272	488 (A)	6,760		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(20,769)	15	(20,754)	3,995 (B)	(16,759)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	79,019	(24)	78,995	4,483	83,478		
12	**NET OPERATING INCOME**	(28,100)	24	(28,076)	6,362	(21,714)		
13	**RATE BASE**	83,257	0	83,257		83,257		A-1(W)
14	**RATE OF RETURN**	(33.75%)		(33.72%)		(26.08%)		D-1(W)

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.

SCHEDULE OF WATER NET OPERATING INCOME - 1995
PRESENT AND REQUIRED

Company: SSU / Hillsborough / Hershel Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)
		1995 PRESENT OPERATING INCOME			1995 REQUIRED OPERATING INCOME				
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Required Revenue Increase		Required Income	Required Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES:**								
2	Water Sales	49,884	0	49,884	61,828		111,712	123.94%	B-4(W),B-3(W)
3	Other Revenue	1,035	0	1,035	0		1,035		B-4(W)
4	**TOTAL OPERATING REVENUES**	50,919	0	50,919	61,828		112,747		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	86,281	0	86,281	0		86,281		B-5(W)
7	Depreciation net of CIAC Amort	7,195	0	7,195	0		7,195		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	6,311	(39)	6,272	2,782	(A)	9,054		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(20,769)	15	(20,754)	22,777	(B)	2,023		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	79,019	(24)	78,995	25,559		104,554		
12	**NET OPERATING INCOME**	(28,100)	24	(28,076)	36,269		8,193		
13	**RATE BASE**	83,257	0	83,257			83,257		A-1(W)
14	**RATE OF RETURN**	(33.75%)		(33.72%)			9.84%		D-1(W)

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995
REQUIRED AND REQUESTED

Company: SSU / Hillsborough / Hershel Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that shows the calculation of required and requested revenue adjustments for the test year.

FPSC
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	-74.94%	D-1(W)	
3	Rate of Return (%)	9.84%	-26.08%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	83,257	83,257	A-1(W)	
6	Required / Requested Income (L3 x L5)	8,193	(21,714)		
7	Adjusted Income Under Present Rates	(28,076)	(28,076)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	36,269	6,362		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(38,433)	
10	Revenue adjustment Before RAF (L8 / L9)	59,046	10,357		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	61,828	10,845		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	59,046	10,357		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	22,777	3,995		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	2,782	488		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	36,269	6,362		B-1(W)1/3,2//3

Notes:
(A) For interim period, the Required Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).
(B) See below calculation of Required Rate of Return for interim 1995.
(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.
(D) Requested Rate of Return is calculated using requested income divided by rate base.

1995 INTERIM REQUIRED RATE OF RETURN CALCULATION

Line No.	Class of Capital	(1) Ratio	(2) Cost Rate	(3) Weighted Cost
21	Long-Term Debt	56.66%	8.91%	5.05%
22	Customer Deposits	0.90%	6.00%	0.05%
23	Deferred ITC	0.74%	9.86%	0.07%
24	Short Term Debt	0.00%	0.00%	0.00%
25	Preferred Stock	0.00%	0.00%	0.00%
26	Common Equity	42.49%	11.19%	4.76%
27	Adjustment for Gas	(0.79%)	11.19%	(0.09%)
28	TOTAL	100.00%		9.84%

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1995

Company: SSU / Hillsborough / Hershel Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line shown on the net operating income statement.

FPSC
Schedule: B-3(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Water	(3) Supporting Schedule
1	**A. REVENUES:**		B-4(W)
2	1.	0	
3			
4	2.	0	
5			
6		0	
7	**B. OPERATION AND MAINTENANCE EXPENSE:**		B-5(W)
8	1.	0	
9			
10	2.	0	
11			
12	3.	0	
13			
14	4.	0	
15			
16	5.	0	
17			
18	6.	0	
19			
20	7.	0	
21			
22		0	
23	**C. DEPRECIATION NET OF AMORTIZATION OF CIAC:**		B-13(W)
24	1.	0	
25			
26	2.	0	
27			
28		0	
29	**D. AMORTIZATION:**		B-18(W), A-21(W)
30	1.	0	
31			
32	2.	0	
33			
34		0	
35	**E. TAXES OTHER THAN INCOME:**		B-15(W)
36	1. N/A	0	
37			
38	2. N/A	0	
39			
40	3. Non Used and Useful Property Taxes	(39)	
41			
42		(39)	
43	**F. INCOME TAXES:**		B-16(W)
44	1. Calculate income tax impact as a result of the adjustments to per book income components.	15	
45			
46	2.	0	
47			
48		15	
49			
50			
51	**TOTAL WATER INCOME ADJUSTMENTS**	(24)	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING REVENUES - 1995
UNDER PRESENT RATES

Company: SSU / Hillsborough / Hershel Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered or measured commercial and provide an explanation.

FPSC
Schedule: B-4(W)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-1(W)
B-3(W)

Line No.	(1) Account No. and Description	(2) 1995 Revenues (Present) Per Books	(3) Adjustments	(4) Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0	0	0
3	461.1 Metered - Residential	43,030	0	43,030
4	461.2 Metered - Commercial	6,854	0	6,854
5	461.3 Metered - Industrial	0	0	0
6	461.4 Metered - Public Authority	0	0	0
7	461.5 Metered - Multi-Family	0	0	0
8	Subtotal Water Sales	49,884	0	49,884
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0	0	0
11	462.2 Private Fire Protection	0	0	0
12	464 Other Sales - Public Authorities	0	0	0
13	465 Irrigation Customers	0	0	0
14	466 Sales for Resale	0	0	0
15	467 Interdepartmental Sales	0	0	0
16	475 Unbilled Revenues	0	0	0
17	Subtotal Other Water Sales	0	0	0
18	**TOTAL WATER SALES**	49,884	0	49,884
19	**OTHER WATER REVENUES:**			
20	470 Forfeited Discounts	0	0	- 0
21	471 Misc. service Revenues	1,035	0	1,035
22	472 Rents From Water Property	0	0	0
23	473 Interdepartmental Rents	0	0	0
24	474 Other Water Revenues	0	0	0
25	**TOTAL OTHER WATER REVENUES**	1,035	0	1,035
26	**TOTAL PRESENT WATER OPERATING REVENUES**	50,919	0	50,919

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
SUMMARY OF TOTAL O & M EXPENSES

Company: SSU / Hillsborough / Hershel Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that summarizes the total direct and allocated O & M expenses for the test year.

FPSC
Schedule: B-5(W)
Page 1 of 9
Preparer: Kimball
Recap Schedule: B-1(W)

Line No.	(1) Account No. and Name	(2) 1995 TOTAL O & M (.1 - .8) Per Books O & M	(3) Adjustments	(4) Adjusted O & M	(5) 1995 DIRECT O & M (.1 - .6) Per Books O & M	(6) Adjustments	(7) Adjusted O & M	(8) 1995 ALLOCATED CUST ACCTS (.7) Per Books O & M	(9) Adjustments	(10) Adjusted O & M	(11) 1995 ALLOCATED A & G (.8) Per Books O & M	(12) Adjustments	(13) Adjusted O & M
1	601 Salaries & Wages - Employees	15,437	0	15,437	3,021	0	3,021	3,425	0	3,425	8,991	0	8,991
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	3,833	0	3,833	750	0	750	851	0	851	2,233	0	2,233
4	610 Purchased Water	56,000	0	56,000	56,000	0	56,000	0	0	0	0	0	0
5	615 Purchased Power	172	0	172	0	0	0	12	0	12	160	0	160
6	616 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620 Materials & Supplies	1,491	0	1,491	874	0	874	189	0	189	428	0	428
9	631 Contractual Services - Eng.	72	0	72	0	0	0	0	0	0	72	0	72
10	632 Contractual Services - Acct.	380	0	380	0	0	0	0	0	0	380	0	380
11	633 Contractual Services - Legal	229	0	229	0	0	0	0	0	0	229	0	229
12	634 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	751	0	751	160	0	160	0	0	0	591	0	591
14	641 Rental of Real Building/Real Property	340	0	340	0	0	0	0	0	0	340	0	340
15	642 Rental of Equipment	20	0	20	4	0	4	0	0	0	16	0	16
16	650 Transportation Expense	720	0	720	420	0	420	134	0	134	166	0	166
17	656 Insurance - Vehicle	261	0	261	0	0	0	0	0	0	261	0	261
18	657 Insurance - General Liability	536	0	536	0	0	0	0	0	0	536	0	536
19	658 Insurance - Workman's Comp	276	0	276	54	0	54	61	0	61	161	0	161
20	659 Insurance - Other	53	0	53	0	0	0	0	0	0	53	0	53
21	660 Advertising Expense	58	0	58	0	0	0	0	0	0	58	0	58
22	666 Reg. Comm. Exp. - Rate Case Amort.	815	0	815	0	0	0	0	0	0	815	0	815
23	667 Reg. Comm. Exp. - Other	129	0	129	0	0	0	0	0	0	129	0	129
24	670 Bad Debt Expense	466	0	466	0	0	0	466	0	466	0	0	0
25	675 Miscellaneous Expenses	4,243	0	4,243	437	0	437	1,168	0	1,168	2,638	0	2,638
26	**TOTAL WATER O & M EXPENSES**	86,281	0	86,281	61,720	0	61,720	6,305	0	6,305	18,256	0	18,256

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
TOTAL O & M BY MONTH (6XX.1 - 6XX.8)

Company: SSU / Hillsborough / Harshel Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 2 of 9
Preparer: Kimball
Recap Schedule B-1(W)

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL O & M (.1 - .8) Per Books O & M	(15) TOTAL O & M (.1 - .8) Adjustments	(16) TOTAL O & M (.1 - .8) Adjusted O & M
1	601.1-.8 Salaries & Wages - Employees	1,294	1,205	1,369	1,318	1,315	1,307	1,282	1,261	1,258	1,294	1,248	1,288	15,437	0	15,437
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8 Employee Pensions & Benefits	321	299	340	327	327	324	318	318	312	321	310	315	3,834	0	3,834
4	610.1-.8 Purchased Water	5,000	5,000	4,000	5,000	5,000	5,000	4,000	4,000	4,000	5,000	5,000	5,000	56,000	0	56,000
5	615.1-.8 Purchased Power	14	14	15	15	14	14	14	14	14	15	14	14	172	0	172
6	616.1-.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.1-.8 Materials & Supplies	105	150	109	205	105	155	102	152	101	103	101	102	1,491	0	1,491
9	631.1-.8 Contractual Services - Eng.	6	6	6	6	6	6	6	6	6	6	6	6	72	0	72
10	632.1-.8 Contractual Services - Acct.	31	30	33	33	32	32	32	32	32	32	31	32	380	0	380
11	633.1-.8 Contractual Services - Legal	19	18	20	20	19	19	19	19	19	19	19	19	229	0	229
12	634.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8 Contractual Services - Other	44	45	41	48	47	45	52	242	52	52	41	42	751	0	751
14	641.1-.8 Rental of Real Building/Real Property	28	27	29	29	29	28	29	29	28	29	28	28	340	0	340
15	642.1-.8 Rental of Equipment	2	2	2	2	2	2	2	2	2	2	2	2	20	0	20
16	650.1-.8 Transportation Expense	60	58	61	60	60	60	60	60	60	61	60	60	720	0	720
17	656.1-.8 Insurance - Vehicle	21	21	22	22	22	22	22	22	22	22	21	22	261	0	261
18	657.1-.8 Insurance - General Liability	44	42	46	46	45	45	45	45	44	45	44	44	536	0	536
19	658.1-.8 Insurance - Workmen's Comp	23	22	24	24	24	23	23	23	23	23	22	23	276	0	276
20	659.1-.8 Insurance - Other	4	4	5	5	4	4	4	4	4	5	4	4	53	0	53
21	660.1-.8 Advertising Expense	5	5	5	5	5	5	5	5	5	5	5	5	58	0	58
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	67	64	70	70	69	68	68	68	68	69	67	68	815	(0)	815
23	667.1-.8 Reg. Comm. Exp. - Other	11	10	11	11	11	11	11	11	11	11	11	11	129	0	129
24	670.1-.8 Bad Debt Expense	39	36	39	39	39	39	40	39	38	40	36	39	466	0	466
25	675.1-.8 Miscellaneous Expenses	362	336	390	365	364	366	346	346	340	350	337	341	4,243	0	4,243
26	TOTAL WATER O & M EXPENSES	7,501	7,393	6,636	7,649	7,539	7,573	6,460	6,718	6,437	7,503	7,407	7,444	86,263	(0)	86,263

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF OPERATING AND MAINTENANCE EXPENSES - 1995
DIRECT EXPENSES BY MONTH (6XX.1 - 6XX.6)

Company: SSU / Hillsborough / Harshel Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 3 of 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL DIRECT O & M (.1 - .6) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.6 Salaries & Wages - Employees	268	232	308	260	270	274	236	237	230	239	231	234	3,021	0	3,021
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6 Employee Pensions & Benefits	66	58	77	65	67	68	59	59	57	59	57	58	750	0	750
4	610.1-.6 Purchased Water	5,000	5,000	4,000	5,000	5,000	5,000	4,000	4,000	4,000	5,000	5,000	5,000	56,000	0	56,000
5	615.1-.6 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	616.1-.6 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.6 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.1-.6 Materials & Supplies	54	102	56	153	53	104	50	100	50	51	50	50	874	0	874
9	631.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6 Contractual Services - Other	(4)	(1)	(9)	(2)	(3)	(5)	3	192	3	2	(6)	(7)	160	0	160
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6 Rental of Equipment	0	0	1	0	0	1	0	0	0	0	0	0	4	0	4
16	650.1-.6 Transportation Expense	35	35	35	35	35	35	35	35	35	35	35	35	420	0	420
17	656.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6 Insurance - Workman's Comp	5	4	6	5	5	5	4	4	4	4	4	4	54	0	54
20	659.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6 Miscellaneous Expenses	48	38	65	42	44	49	25	25	25	27	25	24	437	0	437
26	TOTAL WATER DIRECT O & M EXPENSES	5,472	5,469	4,538	5,557	5,472	5,531	4,412	4,653	4,405	5,417	5,396	5,399	61,720	0	61,720

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (6XX.7)

Company: SSU / Hillsborough / Hershel Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 4 of 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.7 Salaries & Wages - Employees	286	261	290	288	288	284	292	289	282	293	282	289	3,425	0	3,425
2	603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7 Employee Pensions & Benefits	71	65	72	71	72	71	73	72	70	73	70	72	851	0	851
4	610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7 Purchased Power	1	1	1	1	1	1	1	1	1	1	1	1	12	0	12
6	616.7 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7 Materials & Supplies	16	14	16	16	16	16	16	16	16	16	16	16	189	0	189
9	631.7 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7 Transportation Expense	11	10	11	11	11	11	11	11	11	11	11	11	134	0	134
17	656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7 Insurance - Workman's Comp	5	5	5	5	5	5	5	5	5	5	5	5	61	0	61
20	659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7 Bad Debt Expense	39	36	39	39	39	39	40	39	38	40	38	39	466	0	466
25	675.7 Miscellaneous Expenses	96	89	99	96	96	97	100	99	96	100	96	96	1,166	0	1,166
26	TOTAL WATER ALLOCATED CUST ACCTS EXP.	527	481	533	529	531	524	538	532	519	539	520	531	6,305	0	6,305

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmens Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
ALLOCATED A & G EXPENSES BY MONTH (6XX.8)

Company: SSU / Hillsborough / Hershel Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 5 Of 9
Preparer: Kimball

Line No.	Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED A & G EXPENSE (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.8 Salaries & Wages - Employees	740	711	771	769	757	748	754	755	745	762	734	745	8,991	0	8,991
2	603.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8 Employee Pensions & Benefits	184	177	191	191	188	186	187	187	185	189	182	185	2,233	0	2,233
4	610.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8 Purchased Power	13	13	14	14	13	13	13	13	13	14	13	13	160	0	160
6	616.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8 Materials & Supplies	35	34	37	37	36	36	36	36	35	36	35	35	428	0	428
9	631.8 Contractual Services - Eng.	6	6	6	6	6	6	6	6	6	6	6	6	72	0	72
10	632.8 Contractual Services - Acct.	31	30	33	33	32	32	32	32	32	32	31	32	380	0	380
11	633.8 Contractual Services - Legal	19	18	20	20	19	19	19	19	19	19	19	19	229	0	229
12	634.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8 Contractual Services - Other	48	47	51	51	50	49	50	50	49	50	48	49	591	0	591
14	641.8 Rental of Real Building/Real Property	28	27	29	29	29	28	29	29	28	29	28	28	340	0	340
15	642.8 Rental of Equipment	1	1	1	1	1	1	1	1	1	1	1	1	16	0	16
16	650.8 Transportation Expense	14	13	14	14	14	14	14	14	14	14	14	14	166	0	166
17	656.8 Insurance - Vehicle	21	21	22	22	22	22	22	22	22	22	21	22	261	0	261
18	657.8 Insurance - General Liability	44	42	46	46	45	45	45	45	44	45	44	44	536	0	536
19	658.8 Insurance - Workman's Comp	13	13	14	14	14	13	13	14	13	14	13	13	161	0	161
20	659.8 Insurance - Other	4	4	5	5	4	4	4	4	4	5	4	4	53	0	53
21	660.8 Advertising Expense	5	5	5	5	5	5	5	5	5	5	5	5	58	0	58
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	67	64	70	70	69	68	68	68	68	69	67	68	815	(0)	815
23	667.8 Reg. Comm. Exp. - Other	11	10	11	11	11	11	11	11	11	11	11	11	129	0	129
24	670.8 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8 Miscellaneous Expenses	217	209	226	226	222	219	221	221	219	224	215	219	2,638	0	2,638
26	TOTAL WATER ALLOCATED A & G EXPENSES	1,502	1,443	1,565	1,562	1,537	1,518	1,530	1,532	1,514	1,547	1,491	1,513	18,256	(0)	18,256

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
SUMMARY OF TOTAL UTILITY ADJUSTMENTS TO O & M (6XX.1 - 6XX.8)

Company: SSU / Hillsborough / Hershel Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 6 Of 9
Preparer: Kimball
Recap Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
						TOTAL UTILITY ADJUSTMENTS TO O&M EXPENSES							
Line No.	Account No. and Name	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.1-.8 Salaries & Wages - Employees	15,437	0	0	0	0	0	0	0	0	0	0	15,437
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8 Employee Pensions & Benefits	3,833	0	0	0	0	0	0	0	0	0	0	3,833
4	610.1-.8 Purchased Water	56,000	0	0	0	0	0	0	0	0	0	0	56,000
5	615.1-.8 Purchased Power	172	0	0	0	0	0	0	0	0	0	0	172
6	616.1-.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.1-.8 Materials & Supplies	1,491	0	0	0	0	0	0	0	0	0	0	1,491
9	631.1-.8 Contractual Services - Eng.	72	0	0	0	0	0	0	0	0	0	0	72
10	632.1-.8 Contractual Services - Acct.	380	0	0	0	0	0	0	0	0	0	0	380
11	633.1-.8 Contractual Services - Legal	229	0	0	0	0	0	0	0	0	0	0	229
12	634.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8 Contractual Services - Other	751	0	0	0	0	0	0	0	0	0	0	751
14	641.1-.8 Rental of Real Building/Real Property	340	0	0	0	0	0	0	0	0	0	0	340
15	642.1-.8 Rental of Equipment	20	0	0	0	0	0	0	0	0	0	0	20
16	650.1-.8 Transportation Expense	720	0	0	0	0	0	0	0	0	0	0	720
17	656.1-.8 Insurance - Vehicle	261	0	0	0	0	0	0	0	0	0	0	261
18	657.1-.8 Insurance - General Liability	536	0	0	0	0	0	0	0	0	0	0	536
19	658.1-.8 Insurance - Workmen's Comp	276	0	0	0	0	0	0	0	0	0	0	276
20	659.1-.8 Insurance - Other	53	0	0	0	0	0	0	0	0	0	0	53
21	660.1-.8 Advertising Expense	58	0	0	0	0	0	0	0	0	0	0	58
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	815	0	0	0	0	0	0	0	0	0	0	815
23	667.1-.8 Reg. Comm. Exp. - Other	129	0	0	0	0	0	0	0	0	0	0	129
24	670.1-.8 Bad Debt Expense	466	0	0	0	0	0	0	0	0	0	0	466
25	675.1-.8 Miscellaneous Expenses	4,243	0	0	0	0	0	0	0	0	0	0	4,243
26	TOTAL WATER O & M EXPENSES	86,281	0	0	0	0	0	0	0	0	0	0	86,281

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (6XX.1 - 6XX.6)

Company: SSU / Hillsborough / Hershel Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 7 of 9
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES									
Line No.	Account No. and Name	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.1-.6 Salaries & Wages - Employees	3,021	0	0	0	0	0	0	0	0	0	0	3,021
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6 Employee Pensions & Benefits	750	0	0	0	0	0	0	0	0	0	0	750
4	610.1-.6 Purchased Water	56,000	0	0	0	0	0	0	0	0	0	0	56,000
5	615.1-.6 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0
6	616.1-.6 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.6 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.1-.6 Materials & Supplies	874	0	0	0	0	0	0	0	0	0	0	874
9	631.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6 Contractual Services - Other	160	0	0	0	0	0	0	0	0	0	0	160
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6 Rental of Equipment	4	0	0	0	0	0	0	0	0	0	0	4
16	650.1-.6 Transportation Expense	420	0	0	0	0	0	0	0	0	0	0	420
17	656.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6 Insurance - Workman's Comp	54	0	0	0	0	0	0	0	0	0	0	54
20	659.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6 Miscellaneous Expenses	437	0	0	0	0	0	0	0	0	0	0	437
26	TOTAL WATER DIRECT O & M EXPENSES	61,720	0	0	0	0	0	0	0	0	0	0	61,720

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXPENSES (6XX.7)

Company: SSU / Hillsborough / Hershel Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 8 Of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
								UTILITY ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXPENSES						
Line No.	Account No.	Account No. and Name	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.7	Salaries & Wages - Employees	3,425	0	0	0	0	0	0	0	0	0	0	3,425
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7	Employee Pensions & Benefits	851	0	0	0	0	0	0	0	0	0	0	851
4	610.7	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7	Purchased Power	12	0	0	0	0	0	0	0	0	0	0	12
6	616.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7	Materials & Supplies	189	0	0	0	0	0	0	0	0	0	0	189
9	631.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7	Transportation Expense	134	0	0	0	0	0	0	0	0	0	0	134
17	656.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7	Insurance - Workmen's Comp	61	0	0	0	0	0	0	0	0	0	0	61
20	659.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7	Bad Debt Expense	466	0	0	0	0	0	0	0	0	0	0	466
25	675.7	Miscellaneous Expenses	1,168	0	0	0	0	0	0	0	0	0	0	1,168
26		TOTAL WATER CUSTOMER ACCOUNT EXPENSES	6,305	0	0	0	0	0	0	0	0	0	0	6,305

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / Hillsborough / Hershel Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 9 of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
					UTILITY ADJUSTMENTS TO ALLOCATED A&G EXPENSES									
Line No.	Account No.	Account No. and Name	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.8	Salaries & Wages - Employees	8,991	0	0	0	0	0	0	0	0	0	0	8,991
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits	2,233	0	0	0	0	0	0	0	0	0	0	2,233
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	160	0	0	0	0	0	0	0	0	0	0	160
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	428	0	0	0	0	0	0	0	0	0	0	428
9	631.8	Contractual Services - Eng.	72	0	0	0	0	0	0	0	0	0	0	72
10	632.8	Contractual Services - Acct.	380	0	0	0	0	0	0	0	0	0	0	380
11	633.8	Contractual Services - Legal	229	0	0	0	0	0	0	0	0	0	0	229
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	591	0	0	0	0	0	0	0	0	0	0	591
14	641.8	Rental of Real Building/Real Property	340	0	0	0	0	0	0	0	0	0	0	340
15	642.8	Rental of Equipment	16	0	0	0	0	0	0	0	0	0	0	16
16	650.8	Transportation Expense	166	0	0	0	0	0	0	0	0	0	0	166
17	656.8	Insurance - Vehicle	261	0	0	0	0	0	0	0	0	0	0	261
18	657.8	Insurance - General Liability	536	0	0	0	0	0	0	0	0	0	0	536
19	658.8	Insurance - Workman's Comp	161	0	0	0	0	0	0	0	0	0	0	161
20	659.8	Insurance - Other	53	0	0	0	0	0	0	0	0	0	0	53
21	660.8	Advertising Expense	58	0	0	0	0	0	0	0	0	0	0	58
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	815	0	0	0	0	0	0	0	0	0	0	815
23	667.8	Reg. Comm. Exp. - Other	129	0	0	0	0	0	0	0	0	0	0	129
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	2,638	0	0	0	0	0	0	0	0	0	0	2,638
26		TOTAL WATER A & G EXPENSES	18,256	0	0	0	0	0	0	0	0	0	0	18,256

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - TOTAL O&M (.1 - .8) - 1995
WATER

Company: SSU / Hillsborough / Hershel Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 1 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No.	Account Name	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount	Difference %
1	601.1-.8	Salaries & Wages - Employees	13,772	15,437	1,665	12.09%
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.8	Employee Pensions & Benefits	3,302	3,833	531	16.08%
4	610.1-.8	Purchased Water	51,899	56,000	4,101	7.90%
5	615.1-.8	Purchased Power	154	172	18	11.49%
6	616.1-.8	Fuel for Power Production	0	0	0	0.00%
7	618.1-.8	Chemicals	0	0	0	0.00%
8	620.1-.8	Materials & Supplies	1,724	1,491	(233)	(13.51%)
9	631.1-.8	Contractual Services - Eng.	0	72	72	100.00%
10	632.1-.8	Contractual Services - Acct.	368	380	12	3.33%
11	633.1-.8	Contractual Services - Legal	292	229	(63)	(21.46%)
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.8	Contractual Services - Other	1,303	751	(552)	(42.37%)
14	641.1-.8	Rental of Real Building/Real Property	318	340	22	7.00%
15	642.1-.8	Rental of Equipment	20	20	(1)	(3.47%)
16	650.1-.8	Transportation Expense	659	720	61	9.20%
17	656.1-.8	Insurance - Vehicle	242	261	19	7.91%
18	657.1-.8	Insurance - General Liability	553	536	(17)	(3.05%)
19	658.1-.8	Insurance - Workman's Comp	244	276	32	12.94%
20	659.1-.8	Insurance - Other	50	53	3	6.05%
21	660.1-.8	Advertising Expense	60	58	(2)	(2.56%)
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	3,261	815	(2,446)	(75.01%)
23	667.1-.8	Reg. Comm. Exp. - Other	196	129	(67)	(34.16%)
24	670.1-.8	Bad Debt Expense	269	466	197	73.07%
25	675.1-.8	Miscellaneous Expenses	3,127	4,243	1,116	35.68%
26	**TOTAL WATER O & M EXPENSES**		81,814	86,261	4,467	5.46%
27	**TOTAL (LESS ACCTS 666 & 667)**		78,357	85,337	6,980	8.91%

NOTE: See Volume II for variance explanations.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1995 WATER

Company: SSU / Hillsborough / Hershel Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No. and Name		(1)	(2) Historic Year Ended 12/31/94	(3) Interim Test Year Ended 12/31/95	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	NOTES
1	601.1-.6	Salaries & Wages - Employees		1,723	3,021	1,298	75.33%	
2	603.1-.6	Salaries & Wages - Officers, Etc.		0	0	0	0.00%	
3	604.1-.6	Employee Pensions & Benefits		414	750	336	81.16%	
4	610.1-.6	Purchased Water		51,899	56,000	4,101	7.90%	
5	615.1-.6	Purchased Power		0	0	0	0.00%	
6	616.1-.6	Fuel for Power Production		0	0	0	0.00%	
7	618.1-.6	Chemicals		0	0	0	0.00%	
8	620.1-.6	Materials & Supplies		1,069	874	(195)	(18.24%)	
9	631.1-.6	Contractual Services - Eng.		0	0	0	0.00%	
10	632.1-.6	Contractual Services - Acct.		0	0	0	0.00%	
11	633.1-.6	Contractual Services - Legal		0	0	0	0.00%	
12	634.1-.6	Contractual Services - Mgmt Fees		0	0	0	0.00%	
13	635.1-.6	Contractual Services - Other		287	160	(127)	(44.25%)	
14	641.1-.6	Rental of Real Building/Real Property		0	0	0	0.00%	
15	642.1-.6	Rental of Equipment		0	4	4	100.00%	
16	650.1-.6	Transportation Expense		466	420	(46)	(9.87%)	
17	656.1-.6	Insurance - Vehicle		0	0	0	0.00%	
18	657.1-.6	Insurance - General Liability		0	0	0	0.00%	
19	658.1-.6	Insurance - Workman's Comp		30	54	24	80.00%	
20	659.1-.6	Insurance - Other		0	0	0	0.00%	
21	660.1-.6	Advertising Expense		0	0	0	0.00%	
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.		0	0	0	0.00%	
23	667.1-.6	Reg. Comm. Exp. - Other		0	0	0	0.00%	
24	670.1-.6	Bad Debt Expense		0	0	0	0.00%	
25	675.1-.6	Miscellaneous Expenses		54	437	383	709.26%	
26	**TOTAL WATER O & M EXPENSES**			55,942	61,720	5,778	10.33%	
27	**TOTAL (LESS ACCTS 666 & 667)**			55,942	61,720	5,778	10.33%	

NOTE: See Volume II for variance explanations.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - CUSTOMER ACCOUNT EXPENSES (.7) - 1995 WATER

Company: SSU / Hillsborough / Hershel Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 3 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No.	Account Name	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount	Difference %
1	601.7	Salaries & Wages - Employees	3,542	3,425	(117)	(3.30%)
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.7	Employee Pensions & Benefits	849	851	2	0.24%
4	610.7	Purchased Water	0	0	0	0.00%
5	615.7	Purchased Power	13	12	(2)	(14.82%)
6	616.7	Fuel for Power Production	0	0	0	0.00%
7	618.7	Chemicals	0	0	0	0.00%
8	620.7	Materials & Supplies	212	189	(23)	(10.86%)
9	631.7	Contractual Services - Eng.	0	0	0	0.00%
10	632.7	Contractual Services - Acct.	0	0	0	0.00%
11	633.7	Contractual Services - Legal	0	0	0	0.00%
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.7	Contractual Services - Other	0	0	0	0.00%
14	641.7	Rental of Real Building/Real Property	31	0	(31)	(100.00%)
15	642.7	Rental of Equipment	1	0	(1)	(100.00%)
16	650.7	Transportation Expense	86	134	47	54.41%
17	656.7	Insurance - Vehicle	0	0	0	0.00%
18	657.7	Insurance - General Liability	0	0	0	0.00%
19	658.7	Insurance - Workman's Comp	63	61	(2)	(3.17%)
20	659.7	Insurance - Other	0	0	0	0.00%
21	660.7	Advertising Expense	0	0	0	0.00%
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0.00%
24	670.7	Bad Debt Expense	269	466	197	73.24%
25	675.7	Miscellaneous Expenses	253	1,168	915	362.25%
26		**TOTAL WATER O & M EXPENSES**	5,319	6,305	985	18.52%
27		**TOTAL (LESS ACCTS 666 & 667)**	5,319	6,305	985	18.52%

NOTE: See Volume II for variance explanations.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - A&G EXPENSES (.8) - 1995 WATER

Company: SSU / Hillsborough / Hershel Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 4 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No.	Account Name	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount	Difference %
1	601.8	Salaries & Wages - Employees	8,507	8,991	484	5.69%
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.8	Employee Pensions & Benefits	2,039	2,233	194	9.51%
4	610.8	Purchased Water	0	0	0	0.00%
5	615.8	Purchased Power	141	160	19	13.50%
6	616.8	Fuel for Power Production	0	0	0	0.00%
7	618.8	Chemicals	0	0	0	0.00%
8	620.8	Materials & Supplies	443	428	(15)	(3.39%)
9	631.8	Contractual Services - Eng.	0	72	72	100.00%
10	632.8	Contractual Services - Acct.	368	380	12	3.26%
11	633.8	Contractual Services - Legal	292	229	(63)	(21.60%)
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.8	Contractual Services - Other	1,016	591	(425)	(41.83%)
14	641.8	Rental of Real Building/Real Property	287	340	53	18.47%
15	642.8	Rental of Equipment	20	16	(4)	(20.49%)
16	650.8	Transportation Expense	107	166	59	55.12%
17	656.8	Insurance - Vehicle	242	261	19	7.87%
18	657.8	Insurance - General Liability	553	536	(17)	(3.08%)
19	658.8	Insurance - Workman's Comp	151	161	9	5.94%
20	659.8	Insurance - Other	50	53	3	5.98%
21	660.8	Advertising Expense	60	58	(2)	(3.36%)
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	3,261	815	(2,446)	(75.01%)
23	667.8	Reg. Comm. Exp. - Other	196	129	(67)	(34.18%)
24	670.8	Bad Debt Expense	0	0	0	0.00%
25	675.8	Miscellaneous Expenses	2,820	2,638	(182)	(6.45%)
26		**TOTAL WATER O & M EXPENSES**	20,553	18,256	(2,297)	(11.18%)
27		**TOTAL (LESS ACCTS 666 & 667)**	17,096	17,312	216	1.26%

NOTE: See Volume II for variance explanations.

CONTRACTUAL SERVICES - 1995

Company: SSU / Hillsborough / Hershel Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

FPSC
Schedule: B-9(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
1	**See Volume II for detailed support.**			

ANALYSIS OF RATE CASE EXPENSE - 1995

Company: SSU / Hillsborough / Hershel Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

FPSC
Schedule: B-10
Page 1 of 1
Preparer: Ludsen

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	See Volume II, Allocation of 1995 Rate Case Expense for detail.				
2					
3					
4					
5					
6					
7					

8 Estimate Through
9 [ ] PAA
10 [x] Commission Hearing
11
12 Amortization Period 4 Years
13 Explanation if different from Section 367.0816, Florida Statutes:
14

Line No.	Amortization of Rate Case Expense:		(A) Total	Water
15				
16				
17				
18	Prior Unamortized Rate Case Expense			
19	Marco Island	Docket No. 920655-WS	$134,310	
20	GIGA	Docket No. 920199-WS	840,374	
21	Lehigh	Docket No. 911188-WS	99,988	
22			1,074,672	
23	Current Rate Case Expense			
24				
25	Total Projected Rate Case Expense			
26				
27	Annual Amortization		$373,256	$815

28
29 Method of Allocation Between Plants:
30 Average Number of Customers (Plant Specific)
31 See Volume II, Allocation of 1995 Rate Case Expense for detail.
32

Note: May not cross foot due to rounding.

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS - 1995
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

Company: SSU / Hillsborough / Hershel Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide an analysis of all maintenance projects greater than 2% of the projected test year revenues per system which occurred during the 2 years prior to the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description of the total cost or budgeted amount and how often the project should be repeated.

FPSC
Schedule: B-11(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Date	(2) Description	(3) Total Water Cost	(4) How often to repeat
		Maintenance projects greater than 2% of test year revenues per system		
1	**See Volume II for detailed support.**			

Note: May not cross foot due to rounding.

ALLOCATION OF EXPENSES - 1995

Company: SSU / Hillsborough / Hershei Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

FPSC
Schedule: B-12(W)
Page 1 of 1
Preparer: Kimball

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules
1	**Please refer to Volume II for a complete description of allocated items, the allocation percentages,**											
2	**a description of the allocation methods, the amounts allocated and supporting schedules.**											
3												
4	**For rate making purposes, the following are the items which are allocated in this filing:**											
5												
6	A-SCHEDULES (RATE BASE):											
7												
8												
9												

10	Allocated Items	Allocation Basis	Recap Schedules
11			
12	(A) Deferred Taxes	Avg Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-1 (W)
13			
14	(B) General Plant	Average No. of Customers (Total Company)	A-5 (W)
15			
16	(C) General Plant Blanket Additions	Average No. of Customers (Total Company)	A-5 (W)
17			
18	(D) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W)
19			
20	(E) Unfunded OPEBs	Average No. of Customers (Total Company)	A-17 (W)
21			
22			
23			
24			
25			
26	B-SCHEDULES (INCOME STATEMENT):		
27			
28			
29			

30	Allocated Items	Allocation Basis	Recap Schedules
31			
32	(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
33			
34	(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
35			
36	(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	B-16 (W)
37			
38	(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-5 (W)
39			
40	(E) Property Taxes	Net Taxable Value	B-16 (W)

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1995
SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: SSU / Hillsborough / Hershel Heights
Docket No.: 950495-WS
Explanation: Provide a schedule of test year depreciation expense by primary account.
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

FPSC
Schedule: B-13(W)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W), B-18 (W)
Supporting Schedules: A-5 (W), F-Schedules

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
			DEPRECIATION RATE		1995 DEPRECIATION EXPENSE			1995 USED & USEFUL DEPRECIATION EXPENSE		
Line No.	Account No. and Name	1995 Avg. Adj. PIS	Life	Rate (%)	Per Books	Utility Adjustment	Adjusted Depreciation Expense	Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful Depreciation Exp.
1	**INTANGIBLE PLANT**								0	
2	301.1 Organization	0	40	2.50%	0	0	0	0.00%	0	0
3	302.1 Franchise	11	40	2.50%	0	0	0	0.00%	0	0
4	339.1 Other Plant & Misc.	25,251	40	2.50%	631	0	631	0.00%	0	631
5	**SOURCE OF SUPPLY & PUMPING**								0	
6	303.2 Land & Land Rights	0	NA	NA	0	0	0	0.00%	0	0
7	304.2 Structures & Improvements	0	40	2.50%	0	0	0	0.00%	0	0
8	305.2 Collect. & Impound.	0	40	2.50%	0	0	0	0.00%	0	0
9	306.2 Lake, River & Other	0	40	2.50%	0	0	0	0.00%	0	0
10	307.2 Wells & Springs	24,143	40	2.50%	804	0	804	0.00%	0	804
11	308.2 Infiltration Galleries	0	40	2.50%	0	0	0	0.00%	0	0
12	309.2 Supply Mains	0	40	2.50%	0	0	0	0.00%	0	0
13	310.2 Power Generation Equpi.	0	40	2.50%	0	0	0	0.00%	0	0
14	311.2 Pumping Equipment	7,795	40	2.50%	195	0	195	0.00%	0	195
15	339.2 Other Plant & Misc.	0	40	2.50%	0	0	0	0.00%	0	0
16	**WATER TREATMENT PLANT**								0	
17	303.3 Land & Land Rights	4	NA	NA	0	0	0	0.00%	0	0
18	304.3 Structures & Improvements	0	40	2.50%	0	0	0	0.00%	0	0
19	320.3 Water Treatment Equip.	3,316	40	2.50%	83	0	83	0.00%	0	83
20	321.3 Permeators	0	40	2.50%	0	0	0	0.00%	0	0
21	339.3 Other Plant & Misc.	0	40	2.50%	0	0	0	0.00%	0	0
22	**TRANSMISSION & DISTRIBUTION**								0	
23	303.4 Land & Land Rights	5	NA	NA	0	0	0	0.00%	0	0
24	304.4 Structures & Improvements	0	40	2.50%	0	0	0	0.00%	0	0
25	330.4 Distr. Reservoirs	0	40	2.50%	0	0	0	0.00%	0	0
26	331.4 Transmission & Distribution	36,467	40	2.50%	912	0	912	6.31%	58	854
27	333.4 Services	1,163	40	2.50%	29	0	29	0.00%	0	29
28	334.4 Meters & Meter Installation	14,835	40	2.50%	371	0	371	0.00%	0	371
29	335.4 Hydrants	198	40	2.50%	5	0	5	0.00%	0	5
30	339.4 Other Plant & Misc.	13	40	2.50%	0	0	0	0.00%	0	0
31	**GENERAL PLANT**								0	
32	303.5 Land & Land Rights	1,008	NA	NA	0	0	0	0.00%	0	0
33	304.5 Structures & Improvements	9,504	40	2.50%	238	0	238	0.00%	0	238
34	340.5 Office Furniture & Equipment	5,863	15	6.67%	391	0	391	0.00%	0	391
35	340.51 Computer Equipment	14,203	6	16.67%	2,368	0	2,368	0.00%	0	2,368
36	341.5 Transportation Equipment	8,484	6	16.67%	1,414	0	1,414	0.00%	0	1,414
37	342.5 Stores Equipment	90	18	5.56%	5	0	5	0.00%	0	5
38	343.5 Tools, Shop & Garage	3,218	16	6.25%	201	0	201	0.00%	0	201
39	344.5 Laboratory Equipment	1,948	15	6.67%	130	0	130	0.00%	0	130
40	345.5 Power Operated Equipment	3,088	12	8.33%	257	0	257	0.00%	0	257
41	346.5 Communication Equipment	1,601	10	10.00%	160	0	160	0.00%	0	160
42	347.5 Miscellaneous Equipment	750	15	6.67%	50	0	50	0.00%	0	50
43	348.5 Other Tangible Plant	595	10	10.00%	60	0	60	0.00%	0	60
44	**INTANGIBLE PLANT**	25,262		2.50%	631	0	631	0.00%	0	631
45	**SUPPLY & PUMPING**	31,938		2.50%	799	0	799	0.00%	0	799
46	**WATER TREATMENT PLANT**	3,320		2.50%	83	0	83	0.00%	0	83
47	**TRANSMISSION & DISTRIBUTION**	52,861		2.50%	1,317	0	1,317	4.40%	58	1,259
48	**GENERAL PLANT**	50,348		10.48%	5,274	0	5,274	0.00%	0	5,274
49	**TOTAL DEPRECIATION EXPENSE**	163,549		4.96%	8,104	0	8,104	0.72%	58	8,046
50	**LESS: AMORTIZATION OF CIAC**				(851)	0	(851)		0	(851)
51	**ET DEPRECIATION EXPENSE - WATER**				7,253	0	7,253		58	7,195

Column:
(2) from Schedule A-5, page 1, column 11.
(8) from F Schedules

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1995
CIAC AMORTIZATION EXPENSE

Company: SSU / Hillsborough / Hershel Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-13(W)
Page 2 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3
Supporting Schedules: A-12(W), B-13(W)3/3

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				1995 CIAC AMORTIZATION EXPENSE			1995 USED & USEFUL CIAC AMORTIZATION EXPENSE		
Line No.	WATER CIAC Classifications	1995 Avg. Adj. CIAC Balance	CIAC Amort. Composite Rate	Per Books	Utility Adjustment	Utility Adjusted CIAC Amort.	Composite Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful CIAC Amort.
1	Plant Capacity Fees	0	2.50%	0	0	0	0.00%	0	0
2	Line/Main Extension Fees	0	2.50%	0	0	0	0.00%	0	0
3	Meter Installation Fees	2,883	2.50%	72	0	72	0.00%	0	72
4	Contributed Lines	0	2.50%	0	0	0	4.40%	0	0
5	Contributed Property Other Than Lines	31,178	2.50%	779	0	779	0.00%	0	779
6	Service Installation Fees	0	2.49%	0	0	0	0.00%	0	0
7	**TOTAL WATER CIAC AMORT. EXP.**	34,061		851	0	851		0	851

Column:
(2) from A-12 (W)
(3) from B-13 (W) (page 3 of 3)
(7) from B-13 (W) (page 1 of 3)

Notes:
1. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 3)

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1995
COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / Hillsborough / Hershel Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-13(W)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3,2/3
Supporting Schedules: A-5(W)

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1995 COMPOSITE CIAC AMORTIZATION RATE Average Adjusted UPIS	(3) Average Adjusted Dep. Exp.	(4) Composite CIAC Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	0	0	0.00%
3	305.2 Collecting & Impounding reservoirs	0	0	0.00%
4	306.2 Lake, River & Other Intakes	0	0	0.00%
5	307.2 Wells & Springs	24,143	604	2.50%
6	308.2 Infiltration Galleries & Tunnels	0	0	0.00%
7	309.2 Supply Mains	0	0	0.00%
8	310.2 Power Generation Equipment	0	0	0.00%
9	311.2 Pumping Equipment	7,795	195	2.50%
10	339.2 Other Plant & Miscellaneous	0	0	0.00%
11	304.3 Structures & Improvements	0	0	0.00%
12	320.3 Water Treatment Equipment	3,316	83	2.50%
13	321.3 Permeators	0	0	0.00%
14	339.3 Other Plant & Miscellaneous	0	0	0.00%
15	330.4 Distribution Reservoirs	0	0	0.00%
16	**COMPOSITE RATE**	35,254	882	2.50%
17	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
18	304.4 Structures & Improvements	0	0	0.00%
19	331.4 Transmission & Distribution	36,467	912	2.50%
20	335.4 Hydrants	198	5	2.53%
21	339.4 Other Plant & Miscellaneous	13	0	0.00%
22	**COMPOSITE RATE**	36,678	917	2.50%
23	**METER INSTALLATION FEES:**			
24	334.4 Meters & Meter Installation	14,835	371	2.50%
25	**COMPOSITE RATE**	14,835	371	2.50%
26	**SERVICE INSTALLATION FEES:**			
27	333.4 Services	1,163	29	2.49%
28	**COMPOSITE RATE**	1,163	29	2.49%
29	**OTHERS: (Weighted Average of Above Rates):**			
30	Plant Capacity Fees (Line 16)	35,254	882	2.50%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	36,678	917	2.50%
32	Meter Installation Fees (Line 25)	14,835	371	2.50%
33	Service Installation Fees (Line 28)	1,163	29	2.49%
34	**COMPOSITE RATE**	87,930	2,199	2.50%

Column:
(2) is From Schedule B-13 (W), page 1, Column 2.
(3) is From Schedule B-13 (W), page 1, Column 7.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1995
UNDER PRESENT INCOME

Company: SSU / Hillsborough / Hershel Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)	(6)
		1995 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	2,291	0	2,291	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	1,235	0	1,235	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	1,235	0	1,235		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	2,785	0	2,785		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	2,785	0	2,785		
10	Non-used & Useful Percent			1.41%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(39)	(39)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	2,785	(39)	2,746		
13	**OTHER:**	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	**TOTAL OTHER**	0	0	0		
18	**TOTAL TAXES OTHER (PRESENT INCOME)**	6,311	(39)	6,272		B-1(W)1/3,2/3

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

Company: SSU / Hillsborough / Hershel Heights
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

FPSC
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

	(1)	(2)	(3)	(4)	(5)
		1995 INCOME TAXES			
Line No.	ITEM	Per Books	Utility Test Year Adjustments	Adjusted Test Year	Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	50,919	0	50,919	B-4(W)
3	Less:				
4	O & M Expenses	86,281	0	86,281	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	7,195	0	7,195	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	6,311	(39)	6,272	B-15(W)
8	Pre-Tax Operating Expenses	99,787	(39)	99,748	
9	**PRE-TAX OPERATING INCOME**	(48,868)	39	(48,829)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(48,868)	39	(48,829)	
12	Less:				
13	Interest Expense:				
14	Rate Base	83,257	0	83,257	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	4,204	0	4,204	C-3
17	Net Taxable Income (L11 - L16)	(53,072)	39	(53,033)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	(20,473)	15	(20,458)	
20	Less:				
21	Parent Debt Adjustment	255	0	255	C-1(W)
22	Investment Tax Credit	41	0	41	C-7(W)
23	**TOTAL INCOME TAXES**	(20,769)	15	(20,754)	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1995

Company: SSU / Hillsborough / Hershel Heights
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that shows the calculation of the acquisition adjustment amortization expense for the test year.

FPSC
Schedule: B-18 (W)
Page 1 of 1
Preparer: Kimball
Supporting Schedules: B-13 (W)
Recap Schedule: B-1 (W)

	(1)	(2)	(3)	(4)	(5)	(6)
		ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Average Adjusted Acquisition Adjustment Balance	0			A-20 (W)	
2	Last Authorized Amortization Rate					
3	Total Amortization Expense	0	0	0		
4	Non-Used & Useful Amort. Exp.	0	0	0	From Below	
5	**NET AMORTIZATION EXPENSE**	0	0	0		B-1 (W)

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

		1995 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Adjusted Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
6	Total Amortization Expense	0	0	0	From Above	
7	Composite Non-Used & Useful Depreciation Rate (%)	0.72%	0.00%	0.72%	B-13 (W)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) 1995 AVERAGE RATE BASE Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedules
1	Utility Plant in Service	687,664	0	687,664	A-5 (W)
2	Utility Land & Land Rights	17,709	0	17,709	A-5 (W)
3	Non-Used and Useful	(8,826)	0	(8,826)	A-7 (W)
4	Construction Work in Progress	0	0	0	—
5	Accumulated Depreciation	(246,193)	0	(246,193)	A-9 (W)
6	CIAC	(129,889)	0	(129,889)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	47,231	0	47,231	A-14 (W)
9	Acquisition Adjustments	0	0	0	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (W)
11	Advances for Construction	0	0	0	A-16 (W)
12	Unfunded Post-Retirement Benefits	(4,593)	0	(4,593)	Vol. II
13	Deferred Taxes	(11,464)	0	(11,464)	C-7 (W)
14	Working Capital Allowance	11,877	0	11,877	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	363,516	0	363,516	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1995

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC
Schedule: A-3 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**A. UTILITY PLANT IN SERVICE:**			A-5 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6				
7		0	0	
8	**B. UTILITY LAND & LAND RIGHTS:**			A-5 (W)
9	1.	0	0	
10				
11	2.	0	0	
12				
13				
14		0	0	
15	**C. NON-USED AND USEFUL:**			A-7 (W)
16	1.	0	0	
17				
18	2.	0	0	
19				
20				
21		0	0	
22	**D. CONSTRUCTION WORK IN PROGRESS:**			
23	1.	0	0	
24				
25	2.	0	0	
26				
27				
28		0	0	
29	**E. ACCUMULATED DEPRECIATION:**			A-9 (W)
30	1.	0	0	
31				
32	2.	0	0	
33				
34				
35		0	0	
36	**F. CIAC:**			A-12 (W)
37	1.	0	0	
38				
39	2.	0	0	
40				
41				
42		0	0	
43				
44	**SUBTOTAL**	0	0	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1995

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC
Schedule: A-3 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**G. ACCUMULATED AMORTIZATION OF CIAC**			A-14 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6		0	0	
7	**H. ACQUISITION ADJUSTMENT**			A-20 (W)
8	1.	0	0	
9				
10	2.	0	0	
11				
12		0	0	
13	**I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS**			A-20 (W)
14	1.	0	0	
15				
16	2.	0	0	
17				
18		0	0	
19	**J. ADVANCES FOR CONSTRUCTION**			A-16 (W)
20	1.	0	0	
21				
22	2.	0	0	
23				
24		0	0	
25	**K. DEFERRED TAXES**			C-6 (W)
26	1.	0	0	
27				
28	2.	0	0	
29				
30		0	0	
31	**L. WORKING CAPITAL ALLOWANCE**			A-17 (W)
32	1.	0	0	
33				
34	2.	0	0	
35				
36		0	0	
37	**M. OTHER**			A-21 (W)
38	1.	0	0	
39				
40	2.	0	0	
41				
42		0	0	
43				
44	**TOTAL WATER RATE BASE ADJUSTMENTS**	0	0	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-4 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Plant In Service Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29	**12/31/88 Balance Per County Resolution Dated 06/27/89**	342,387
30	Utility Adjustment to ordered balance (1)	0
31	1989 Additions	21,228
32	1989 Retirements	3,549
33	1989 Adjustments	0
34	1989 Net Additions	17,679
35	**12/31/89 Balance**	360,066
36		
37		
38	1990 Additions	182,585
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	182,585
42	**12/31/90 Balance**	542,651

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-4 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Plant In Service Year-End Balances
1	**12/31/90 Balance**	542,651
2		
3		
4	1991 Additions	41,453
5	1991 Retirements	4,965
6	1991 Adjustments	0
7	1991 Net Additions	36,488
8	**12/31/91 Balance**	579,139
9		
10		
11	1992 Additions	0
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	0
15	**12/31/92 Balance**	579,139
16		
17		
18	1993 Additions	24,656
19	1993 Retirements	0
20	1993 Adjustments	General Plant Allocation True-up 53,144
21	1993 Net Additions	77,800
22	**12/31/93 Balance**	656,939
23		
24		
25	1994 Additions	37,876
26	1994 Retirements	3,452
27	1994 Adjustments	0
28	1994 Net Additions	34,423
29	**12/31/94 Balance**	691,362
30		
31	**Adjustment to beginning balance**	General Plant re-allocation true-up (933)
32	1995 Additions	31,170
33	1995 Retirements	1,283
34	1995 Adjustments	0
35	1995 Net Additions	29,888
36	**12/31/95 Balance**	720,317
37		
38		
39	1996 Additions	
40	1996 Retirements	
41	1996 Adjustments	
42	1996 Net Additions	
43	**12/31/96 Balance**	

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the beginning, ending and average balances of PIS by account for the the prior year and the test year.

FPSC
Schedule: A-5 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

Line No.	(1) Account No. and Name	(2) 1995 PLANT IN SERVICE Balance Per Books 12/31/94	(3) Net Additions 12/31/94 - 12/31/95 Gross	(4) Retirements	(5) Net	(6) Balance Per Books 12/31/95	(7) Utility Adjustments	(8) Adjusted Balance 12/31/95	(9) 1995 AVERAGE BALANCE Balance Per Books	(10) Utility Adjustments	(11) Adjusted Utility Balance
1	**INTANGIBLE PLANT**										
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	1,426	0	0	0	1,426	0	1,426	1,426	0	1,426
4	339.1 Other Plant & Miscellaneous	788	0	0	0	788	0	788	788	0	788
5	**SOURCE OF SUPPLY & PUMPING**										
6	303.2 Land & Land Rights	13,323	0	0	0	13,323	0	13,323	13,323	0	13,323
7	304.2 Structures & Improvements	33,110	0	0	0	33,110	0	33,110	33,110	0	33,110
8	305.2 Collecting & Impounding reservoirs	11,737	0	0	0	11,737	0	11,737	11,737	0	11,737
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	36,685	0	0	0	36,685	0	36,685	36,685	0	36,685
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	38,373	0	0	0	38,373	0	38,373	38,373	0	38,373
13	310.2 Power Generation Equipment	277	0	0	0	277	0	277	277	0	277
14	311.2 Pumping Equipment	109,817	0	0	0	109,817	0	109,817	109,817	0	109,817
15	339.2 Other Plant & Miscellaneous	8,272	0	0	0	8,272	0	8,272	8,272	0	8,272
16	**WATER TREATMENT PLANT**										
17	303.3 Land & Land Rights	1,934	0	0	0	1,934	0	1,934	1,934	0	1,934
18	304.3 Structures & Improvements	12,453	0	0	0	12,453	0	12,453	12,453	0	12,453
19	320.3 Water Treatment Equipment	48,963	90	0	90	49,053	0	49,053	49,008	0	49,008
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**										
23	303.4 Land & Land Rights	15	0	0	0	15	0	15	15	0	15
24	304.4 Structures & Improvements	4,532	0	0	0	4,532	0	4,532	4,532	0	4,532
25	330.4 Distribution Reservoirs	57,337	0	0	0	57,337	0	57,337	57,337	0	57,337
26	331.4 Transmission & Distribution	99,658	2,588	0	2,588	102,246	0	102,246	100,952	0	100,952
27	333.4 Services	35,815	3,641	0	3,641	39,456	0	39,456	37,635	0	37,635
28	334.4 Meters & Meter Installation	54,816	3,899	0	3,899	58,714	0	58,714	56,765	0	56,765
29	335.4 Hydrants	7,845	143	0	143	7,988	0	7,988	7,916	0	7,916
30	339.4 Other Plant & Miscellaneous	1,014	0	0	0	1,014	0	1,014	1,014	0	1,014
31	**GENERAL PLANT**										
32	303.5 Land & Land Rights	2,437	0	0	0	2,437	0	2,437	2,437	0	2,437
33	304.5 Structures & Improvements	21,727	2,636	(31)	2,605	24,332	0	24,332	23,029	0	23,029
34	340.5 Office Furniture & Equipment	13,256	1,901	0	1,901	15,157	0	15,157	14,207	0	14,207
35	340.51 Computer Equipment	32,658	3,519	0	3,519	36,177	0	36,177	34,418	0	34,418
36	341.5 Transportation Equipment	19,872	2,586	(1,213)	1,373	21,246	0	21,248	20,559	0	20,559
37	342.5 Stores Equipment	216	5	0	5	221	0	221	219	0	219
38	343.5 Tools, Shop & Garage Equipment	7,429	743	(3)	740	8,169	0	8,169	7,799	0	7,799
39	344.5 Laboratory Equipment	2,109	5,214	0	5,214	7,322	0	7,322	4,716	0	4,716
40	345.5 Power Operated Equipment	7,365	242	(6)	236	7,601	0	7,601	7,483	0	7,483
41	346.5 Communication Equipment	3,351	1,057	0	1,057	4,408	0	4,408	3,879	0	3,879
42	347.5 Miscellaneous Equipment	1,771	120	(30)	90	1,862	0	1,862	1,816	0	1,816
43	348.5 Other Tangible Plant	49	2,786	0	2,786	2,835	0	2,835	1,442	0	1,442
44	**INTANGIBLE PLANT**	2,214	0	0	0	2,214	0	2,214	2,214	0	2,214
45	**SUPPLY & PUMPING**	251,594	0	0	0	251,594	0	251,594	251,594	0	251,594
46	**WATER TREATMENT PLANT**	63,350	90	0	90	63,440	0	63,440	63,395	0	63,395
47	**TRANSMISSION & DISTRIBUTION**	261,032	10,270	0	10,270	271,302	0	271,302	266,166	0	266,166
48	**GENERAL PLANT**	112,239	20,810	(1,283)	19,527	131,766	0	131,766	122,004	0	122,004
49	**TOTAL PLANT IN SERVICE**	690,429	31,170	(1,283)	29,888	720,317	0	720,317	705,373	0	705,373
50	**LAND & LAND RIGHTS**	17,709	0	0	0	17,709	0	17,709	17,709	0	17,709
51	**TOTAL PIS LESS LAND**	672,720	31,170	(1,283)	29,888	702,608	0	702,608	687,664	0	687,664

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide month ending balances for PIS by account for each month of the test year, the ending balance for the prior year and the test year average balance.

FPSC
Schedule: A-5 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

Line No	(1) Account No. and Name	(2) Balance Per Books 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/95	(15) Net Additions	(16) Average Balance 1995
1	**INTANGIBLE PLANT**															
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	1,426	1,426	1,426	1,426	1,426	1,426	1,426	1,426	1,426	1,426	1,426	1,426	1,426	0	1,426
4	339.1 Other Plant & Miscellaneous	788	788	788	788	788	788	788	788	788	788	788	788	788	0	788
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	13,323	13,323	13,323	13,323	13,323	13,323	13,323	13,323	13,323	13,323	13,323	13,323	13,323	0	13,323
7	304.2 Structures & Improvements	33,110	33,110	33,110	33,110	33,110	33,110	33,110	33,110	33,110	33,110	33,110	33,110	33,110	0	33,110
8	305.2 Collecting & Impounding reservoirs	11,737	11,737	11,737	11,737	11,737	11,737	11,737	11,737	11,737	11,737	11,737	11,737	11,737	0	11,737
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	36,685	36,685	36,685	36,685	36,685	36,685	36,685	36,685	36,685	36,685	36,685	36,685	36,685	0	36,685
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	38,373	0	38,373
13	310.2 Power Generation Equipment	277	277	277	277	277	277	277	277	277	277	277	277	277	0	277
14	311.2 Pumping Equipment	109,817	109,817	109,817	109,817	109,817	109,817	109,817	109,817	109,817	109,817	109,817	109,817	109,817	0	109,817
15	339.2 Other Plant & Miscellaneous	8,272	8,272	8,272	8,272	8,272	8,272	8,272	8,272	8,272	8,272	8,272	8,272	8,272	0	8,272
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	1,934	1,934	1,934	1,934	1,934	1,934	1,934	1,934	1,934	1,934	1,934	1,934	1,934	0	1,934
18	304.3 Structures & Improvements	12,453	12,453	12,453	12,453	12,453	12,453	12,453	12,453	12,453	12,453	12,453	12,453	12,453	0	12,453
19	320.3 Water Treatment Equipment	48,963	48,964	48,964	48,964	48,964	48,964	48,964	48,964	48,964	48,964	48,964	48,964	49,053	90	49,008
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	15	15	15	15	15	15	15	15	15	15	15	15	15	0	15
24	304.4 Structures & Improvements	4,532	4,532	4,532	4,532	4,532	4,532	4,532	4,532	4,532	4,532	4,532	4,532	4,532	0	4,532
25	330.4 Distribution Reservoirs	57,337	57,337	57,337	57,337	57,337	57,337	57,337	57,337	57,337	57,337	57,337	57,337	57,337	0	57,337
26	331.4 Transmission & Distribution	99,658	99,676	99,676	99,676	99,676	99,676	99,676	99,676	99,676	99,676	99,698	99,698	102,246	2,588	100,952
27	333.4 Services	35,815	35,840	35,840	35,840	35,840	35,840	35,840	35,840	35,840	35,840	35,871	35,871	39,456	3,641	37,635
28	334.4 Meters & Meter Installation	54,816	54,843	54,843	54,843	54,843	54,843	54,843	54,843	54,843	54,843	54,875	54,875	58,714	3,899	56,795
29	335.4 Hydrants	7,845	7,846	7,846	7,846	7,846	7,846	7,846	7,846	7,846	7,846	7,847	7,847	7,988	143	7,916
30	339.4 Other Plant & Miscellaneous	1,014	1,014	1,014	1,014	1,014	1,014	1,014	1,014	1,014	1,014	1,014	1,014	1,014	0	1,014
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	2,437	2,437	2,437	2,437	2,437	2,437	2,437	2,437	2,437	2,437	2,437	2,437	2,437	0	2,437
33	304.5 Structures & Improvements	21,727	21,743	21,776	21,811	21,838	21,851	23,026	23,029	23,029	23,029	23,029	23,029	24,332	2,605	23,029
34	340.5 Office Furniture & Equipment	13,256	13,268	13,292	13,318	13,337	13,347	14,195	14,197	14,197	14,197	14,197	14,197	15,157	1,901	14,207
35	340.51 Computer Equipment	32,658	32,681	32,725	32,772	32,809	32,827	34,396	34,399	34,399	34,399	34,399	34,399	36,177	3,519	34,418
36	341.5 Transportation Equipment	19,872	19,889	19,915	19,913	19,932	19,945	21,085	21,085	21,085	21,085	21,085	21,085	21,246	1,373	20,559
37	342.5 Stores Equipment	216	216	216	216	216	216	218	218	218	218	218	218	221	5	219
38	343.5 Tools, Shop & Garage Equipment	7,429	7,433	7,443	7,453	7,460	7,464	7,795	7,796	7,796	7,796	7,796	7,796	8,169	740	7,799
39	344.5 Laboratory Equipment	2,109	2,142	2,207	2,278	2,331	2,358	4,683	4,688	4,688	4,688	4,688	4,688	7,322	5,214	4,718
40	345.5 Power Operated Equipment	7,365	7,366	7,369	7,372	7,375	7,376	7,484	7,484	7,484	7,484	7,484	7,484	7,601	236	7,493
41	346.5 Communication Equipment	3,351	3,358	3,371	3,385	3,396	3,401	3,873	3,874	3,874	3,874	3,874	3,874	4,408	1,057	3,879
42	347.5 Miscellaneous Equipment	1,771	1,772	1,773	1,774	1,775	1,776	1,629	1,629	1,629	1,629	1,629	1,629	1,862	90	1,816
43	348.5 Other Tangible Plant	49	67	102	139	168	182	1,425	1,426	1,426	1,426	1,426	1,426	2,835	2,786	1,442
44	**INTANGIBLE PLANT**	2,214	2,214	2,214	2,214	2,214	2,214	2,214	2,214	2,214	2,214	2,214	2,214	2,214	0	2,214
45	**SUPPLY & PUMPING**	251,594	251,594	251,594	251,594	251,594	251,594	251,594	251,594	251,594	251,594	251,594	251,594	251,594	0	251,594
46	**WATER TREATMENT PLANT**	63,350	63,351	63,351	63,351	63,351	63,351	63,351	63,351	63,351	63,351	63,352	63,352	63,440	90	63,395
47	**TRANSMISSION & DISTRIBUTION**	261,032	261,102	261,102	261,102	261,102	261,102	261,102	261,102	261,102	261,102	261,169	261,169	271,302	10,270	266,166
48	**GENERAL PLANT**	112,239	112,372	112,624	112,868	113,074	113,181	122,446	122,466	122,466	122,466	122,466	122,466	131,786	19,527	122,004
49	**TOTAL PLANT IN SERVICE**	690,429	690,634	690,886	691,130	691,336	691,442	700,707	700,727	700,727	700,727	700,814	700,814	720,317	29,888	705,373
50	**LAND & LAND RIGHTS**	17,709	17,709	17,709	17,709	17,709	17,709	17,709	17,709	17,709	17,709	17,709	17,709	17,709	0	17,709
51	**TOTAL PIS LESS LAND**	672,720	672,925	673,177	673,421	673,627	673,733	682,998	683,018	683,018	683,018	683,105	683,105	702,608	29,888	687,664

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year net additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Net Additions	(15) Average Balance 1995
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	1	0	0	0	0	0	0	0	0	1	0	89	90	45
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	18	0	0	0	0	0	0	0	0	22	0	2,549	2,588	1,294
27	333.4 Services	25	0	0	0	0	0	0	0	0	31	0	3,585	3,641	1,820
28	334.4 Meters & Meter Installation	27	0	0	0	0	0	0	0	0	33	0	3,836	3,899	1,949
29	335.4 Hydrants	1	0	0	0	0	0	0	0	0	1	0	141	143	71
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	17	33	35	27	13	1,175	3	0	0	0	0	1,302	2,605	1,302
34	340.5 Office Furniture & Equipment	12	24	26	20	10	848	2	0	0	0	0	961	1,901	951
35	340.51 Computer Equipment	23	44	48	36	18	1,569	4	0	0	0	0	1,778	3,519	1,759
36	341.5 Transportation Equipment	17	26	(2)	19	13	1,140	(0)	0	0	0	0	160	1,373	687
37	342.5 Stores Equipment	0	0	0	0	0	2	0	0	0	0	0	3	5	3
38	343.5 Tools, Shop & Garage Equipment	5	9	10	8	4	331	1	0	0	0	0	373	740	370
39	344.5 Laboratory Equipment	33	65	71	54	27	2,325	6	0	0	0	0	2,634	5,214	2,607
40	345.5 Power Operated Equipment	2	3	3	2	1	108	0	0	0	0	0	117	236	118
41	346.5 Communication Equipment	7	13	14	11	5	471	1	0	0	0	0	534	1,057	529
42	347.5 Miscellaneous Equipment	1	1	1	1	1	53	0	0	0	0	0	32	90	45
43	348.5 Other Tangible Plant	18	35	36	29	14	1,242	3	0	0	0	0	1,406	2,786	1,393
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	1	0	0	0	0	0	0	0	0	1	0	89	90	45
47	**TRANSMISSION & DISTRIBUTION**	71	0	0	0	0	0	0	0	0	86	0	10,113	10,270	5,134
48	**GENERAL PLANT**	133	252	244	206	106	9,265	20	0	0	0	0	9,301	19,527	9,764
49	**TOTAL NET ADDITIONS**	206	252	244	206	106	9,265	20	0	0	87	0	19,502	29,866	14,943
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	206	252	244	206	106	9,265	20	0	0	87	0	19,502	29,866	14,943

Note: May not cro[illegible]ue to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of last year gross additions for PIS by account for each month of the last year and the average.

FPSC
Schedule: A-5 (W)
Page 4 of 7
Preparer: Kimbell

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Gross Additions	(15) Ave. Gross Additions 1995
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	1	0	0	0	0	0	0	0	0	1	0	89	90	45
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	18	0	0	0	0	0	0	0	0	22	0	2,549	2,588	1,294
27	333.4 Services	25	0	0	0	0	0	0	0	0	31	0	3,585	3,641	1,820
28	334.4 Meters & Meter Installation	27	0	0	0	0	0	0	0	0	33	0	3,839	3,899	1,949
29	335.4 Hydrants	1	0	0	0	0	0	0	0	0	1	0	141	143	71
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	17	33	36	27	13	1,175	3	0	0	0	0	1,332	2,636	1,318
34	340.5 Office Furniture & Equipment	12	24	26	20	10	848	2	0	0	0	0	961	1,901	951
35	340.51 Computer Equipment	23	44	48	36	18	1,569	4	0	0	0	0	1,778	3,519	1,759
36	341.5 Transportation Equipment	17	32	35	27	13	1,153	3	0	0	0	0	1,306	2,586	1,293
37	342.5 Stores Equipment	0	0	0	0	0	2	0	0	0	0	0	3	5	3
38	343.5 Tools, Shop & Garage Equipment	5	9	10	8	4	331	1	0	0	0	0	376	743	372
39	344.5 Laboratory Equipment	33	65	71	54	27	2,325	6	0	0	0	0	2,634	5,214	2,607
40	345.5 Power Operated Equipment	2	3	3	2	1	108	0	0	0	0	0	122	242	121
41	346.5 Communication Equipment	7	13	14	11	5	471	1	0	0	0	0	534	1,057	529
42	347.5 Miscellaneous Equipment	1	1	2	1	1	54	0	0	0	0	0	61	120	60
43	348.5 Other Tangible Plant	18	35	38	29	14	1,242	3	0	0	0	0	1,406	2,786	1,393
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	1	0	0	0	0	0	0	0	0	1	0	89	90	45
47	**TRANSMISSION & DISTRIBUTION**	71	0	0	0	0	0	0	0	0	86	0	10,113	10,270	5,134
48	**GENERAL PLANT**	133	258	283	214	106	9,279	23	0	0	0	0	10,513	20,810	10,406
49	**TOTAL GROSS ADDITIONS**	205	258	283	214	106	9,279	23	0	0	87	0	20,715	31,170	15,585
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	205	258	283	214	106	9,279	23	0	0	87	0	20,715	31,170	15,585

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of last year retirements for PIS by account for each month of the last year and the average.

FPSC
Schedule: A-5 (W)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Total Retirements	(15) Average Retirements 1995
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	1	0	0	0	0	0	0	0	0	29	31	16
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	6	37	8	0	13	3	0	0	0	0	1,146	1,213	606
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	3	3	2
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	6	6	3
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	1	0	0	0	0	0	0	0	0	28	30	15
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	6	39	8	0	14	3	0	0	0	0	1,213	1,283	642
49	**TOTAL RETIREMENTS**	0	6	39	8	0	14	3	0	0	0	0	1,213	1,283	642
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	6	39	8	0	14	3	0	0	0	0	1,213	1,283	642

Note: May no cros rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year adjustments for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Total Adjustments	(15) Ave. Utility Adjustments 1995
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the average balance for plant in service and the non-used and useful percentage and amount.

FPSC
Schedule: A-5 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(W)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-5 (W)(1 of 7)	(3) 1995 NON-USED & USEFUL Percentage F-Schedules	(4) 1995 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	0	0.00%	0
3	302.1 Franchises	1,426	0.00%	0
4	339.1 Other Plant & Miscellaneous	788	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	13,323	0.00%	0
7	304.2 Structures & Improvements	33,110	0.00%	0
8	305.2 Collecting & Impounding reservoirs	11,737	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	36,685	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	38,373	0.00%	0
13	310.2 Power Generation Equipment	277	0.00%	0
14	311.2 Pumping Equipment	109,817	0.00%	0
15	339.2 Other Plant & Miscellaneous	8,272	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	1,934	0.00%	0
18	304.3 Structures & Improvements	12,453	0.00%	0
19	320.3 Water Treatment Equipment	49,008	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	0	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	15	0.00%	0
24	304.4 Structures & Improvements	4,532	0.00%	0
25	330.4 Distribution Reservoirs	57,337	0.00%	0
26	331.4 Transmission & Distribution	100,952	10.18%	10,274
27	333.4 Services	37,635	0.00%	0
28	334.4 Meters & Meter Installation	56,765	0.00%	0
29	335.4 Hydrants	7,916	0.00%	0
30	339.4 Other Plant & Miscellaneous	1,014	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	2,437	0.00%	0
33	304.5 Structures & Improvements	23,029	0.00%	0
34	340.5 Office Furniture & Equipment	14,207	0.00%	0
35	340.51 Computer Equipment	34,418	0.00%	0
36	341.5 Transportation Equipment	20,559	0.00%	0
37	342.5 Stores Equipment	219	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	7,799	0.00%	0
39	344.5 Laboratory Equipment	4,716	0.00%	0
40	345.5 Power Operated Equipment	7,483	0.00%	0
41	346.5 Communication Equipment	3,879	0.00%	0
42	347.5 Miscellaneous Equipment	1,816	0.00%	0
43	348.5 Other Tangible Plant	1,442	0.00%	0
44	**INTANGIBLE PLANT**	2,214	0.00%	0
45	**SUPPLY & PUMPING**	251,594	0.00%	0
46	**WATER TREATMENT PLANT**	63,395	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	266,166	3.86%	10,274
48	**GENERAL PLANT**	122,004	0.00%	0
49	**TOTAL PLANT IN SERVICE**	705,373	1.46%	10,274
50	**LAND & LAND RIGHTS**	17,709	0.00%	0
51	**TOTAL PIS LESS LAND**	687,664	1.49%	10,274

7/11/95 2:30 PM A05W7.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NON-USED AND USEFUL PLANT - 1995
SUMMARY

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a summary of the items included in Non-Used and Useful Plant. Submit additional supporting schedules if necessary.

FPSC
Schedule: A-7 (W)
Page 1 of 1
Preparer: Kimball
Recap schedules: A-1(W)

Line No.	(1) Description	(2) AVERAGE 1995 - NON-USED & USEFUL Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	Supporting Schedules
1	Plant in Service	10,274	0	10,274	A-5 (W)
2	Land	0	0	0	A-5 (W)
3	Accumulated Depreciation	(1,448)	0	(1,448)	A-9 (W)
4	CIAC	0	0	0	A-12 (W)
5	Accumulated Amort. of CIAC	0	0	0	A-14 (W)
6	Advances for Construction	0	0	0	A-16 (W)
7	Other	0	0	0	A-20 (W)
8	**TOTAL WATER NON-USED & USEFUL**	8,826	0	8,826	

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-8 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Depr. Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29	**12/31/88 Balance Per County Resolution Dated 06/27/89**	76,541
30	Utility Adjustment to ordered balance (1)	0
31	1989 Additions	12,531
32	1989 Retirements	3,549
33	1989 Adjustments	0
34	1989 Net Additions	8,982
35	**12/31/89 Balance**	85,523
36		
37		
38	1990 Additions	16,475
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	16,475
42	**12/31/90 Balance**	101,996

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-8 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Water Accum. Depr. Year-End Balances
1	**12/31/90 Balance**		101,998
2			
3			
4	1991 Additions		19,928
5	1991 Retirements		4,965
6	1991 Adjustments		0
7	1991 Net Additions		14,963
8	**12/31/91 Balance**		116,960
9			
10			
11	1992 Additions		20,135
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		20,135
15	**12/31/92 Balance**		137,095
16			
17			
18	1993 Additions		20,614
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	46,281
21	1993 Net Additions		66,896
22	**12/31/93 Balance**		203,991
23			
24			
25	1994 Additions		30,266
26	1994 Retirements		3,452
27	1994 Adjustments		0
28	1994 Net Additions		26,814
29	**12/31/94 Balance**		230,805
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(414)
32	1995 Additions		32,679
33	1995 Retirements		1,283
34	1995 Adjustments		0
35	1995 Net Additions		31,396
36	**12/31/95 Balance**		261,986
37			
38			
39	1996 Additions		
40	1996 Retirements		
41	1996 Adjustments		
42	1996 Net Additions		
43	**12/31/96 Balance**		

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation by account for the the prior year and the test year.

FPSC
Schedule: A-9 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/94	(3) Net Additions	(4) Balance Per Books 12/31/95	(5) Utility Adjustments	(6) Adjusted Balance 12/31/95	(7) Balance Per Books	(8) Utility Adjustments	(9) Adjusted Utility Balance
		1995 ACCUMULATED DEPRECIATION					1995 AVERAGE BALANCE		
1	**INTANGIBLE PLANT**								
2	301.1 Organization	0	0	0	0	0	0	0	0
3	302.1 Franchises	994	36	1,030	0	1,030	1,012	0	1,012
4	339.1 Other Plant & Miscellaneous	2,345	32	2,377	0	2,377	2,361	0	2,361
5	**SOURCE OF SUPPLY & PUMPING**								
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	17,543	1,003	18,546	0	18,546	18,045	0	18,045
8	305.2 Collecting & Impounding reservoirs	3,881	235	4,116	0	4,116	3,999	0	3,999
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	9,315	1,222	10,537	0	10,537	9,926	0	9,926
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	14,704	1,097	15,801	0	15,801	15,253	0	15,253
13	310.2 Power Generation Equipment	121	14	135	0	135	128	0	128
14	311.2 Pumping Equipment	42,534	5,491	48,025	0	48,025	45,280	0	45,280
15	339.2 Other Plant & Miscellaneous	1,985	331	2,316	0	2,316	2,151	0	2,151
16	**WATER TREATMENT PLANT**								
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	2,006	377	2,383	0	2,383	2,195	0	2,195
19	320.3 Water Treatment Equipment	19,211	2,230	21,441	0	21,441	20,326	0	20,326
20	321.3 Permeators	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**								
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	824	137	961	0	961	893	0	893
25	330.4 Distribution Reservoirs	7,183	1,548	8,731	0	8,731	7,957	0	7,957
26	331.4 Transmission & Distribution	13,051	2,352	15,403	0	15,403	14,227	0	14,227
27	333.4 Services	15,446	941	16,387	0	16,387	15,917	0	15,917
28	334.4 Meters & Meter Installation	18,732	2,838	21,570	0	21,570	20,151	0	20,151
29	335.4 Hydrants	9,091	176	9,267	0	9,267	9,179	0	9,179
30	339.4 Other Plant & Miscellaneous	1,809	41	1,850	0	1,850	1,830	0	1,830
31	**GENERAL PLANT**								
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	4,929	545	5,474	0	5,474	5,201	0	5,201
34	340.5 Office Furniture & Equipment	5,957	948	6,905	0	6,905	6,431	0	6,431
35	340.51 Computer Equipment	10,877	5,737	16,614	0	16,614	13,746	0	13,746
36	341.5 Transportation Equipment	13,118	2,214	15,332	0	15,332	14,225	0	14,225
37	342.5 Stores Equipment	63	12	75	0	75	69	0	69
38	343.5 Tools, Shop & Garage Equipment	3,686	484	4,170	0	4,170	3,928	0	3,928
39	344.5 Laboratory Equipment	533	315	848	0	848	690	0	690
40	345.5 Power Operated Equipment	7,133	617	7,750	0	7,750	7,442	0	7,442
41	346.5 Communication Equipment	1,658	388	2,046	0	2,046	1,852	0	1,852
42	347.5 Miscellaneous Equipment	255	91	346	0	346	301	0	301
43	348.5 Other Tangible Plant	1,406	144	1,550	0	1,550	1,478	0	1,478
44	**INTANGIBLE PLANT**	3,339	68	3,407	0	3,407	3,373	0	3,373
45	**SUPPLY & PUMPING**	90,083	9,393	99,476	0	99,476	94,782	0	94,782
46	**WATER TREATMENT PLANT**	21,217	2,607	23,824	0	23,824	22,521	0	22,521
47	**TRANSMISSION & DISTRIBUTION**	66,136	8,033	74,169	0	74,169	70,154	0	70,154
48	**GENERAL PLANT**	49,615	11,495	61,110	0	61,110	55,363	0	55,363
49	**TOTAL ACCUMULATED DEPRECIATION**	230,390	31,596	261,986	0	261,986	246,193	0	246,193

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide month ending balances for Accumulated Depreciation by account for each month of the test year, the ending balance from the prior year and the test year average balance.

FPSC
Schedule: A-9 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/95	(15) Net Additions	(16) Per Books Ave. Bal. 1995
1	**INTANGIBLE PLANT**															
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	994	997	1,000	1,003	1,006	1,009	1,012	1,015	1,018	1,021	1,024	1,027	1,030	36	1,012
4	339.1 Other Plant & Miscellaneous	2,345	2,348	2,351	2,354	2,357	2,360	2,359	2,362	2,365	2,368	2,371	2,374	2,377	32	2,361
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	17,543	17,627	17,711	17,795	17,879	17,963	18,042	18,126	18,210	18,294	18,378	18,462	18,546	1,003	18,045
8	305.2 Collecting & Impounding reservoirs	3,881	3,901	3,921	3,941	3,961	3,981	3,996	4,016	4,036	4,056	4,076	4,096	4,116	235	3,999
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	9,315	9,417	9,519	9,621	9,723	9,825	9,925	10,027	10,129	10,231	10,333	10,435	10,537	1,222	9,926
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	14,704	14,795	14,886	14,977	15,068	15,159	15,255	15,346	15,437	15,528	15,619	15,710	15,801	1,097	15,253
13	310.2 Power Generation Equipment	121	122	123	124	125	126	129	130	131	132	133	134	135	14	128
14	311.2 Pumping Equipment	42,534	42,992	43,450	43,908	44,366	44,824	45,277	45,735	46,193	46,651	47,109	47,567	48,025	5,491	45,280
15	339.2 Other Plant & Miscellaneous	1,985	2,013	2,041	2,069	2,097	2,125	2,148	2,176	2,204	2,232	2,260	2,288	2,316	331	2,151
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	2,006	2,037	2,068	2,099	2,130	2,161	2,197	2,228	2,259	2,290	2,321	2,352	2,383	377	2,195
19	320.3 Water Treatment Equipment	19,211	19,397	19,583	19,769	19,955	20,141	20,325	20,511	20,697	20,883	21,069	21,255	21,441	2,230	20,326
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	824	835	846	857	868	879	895	906	917	928	939	950	961	137	893
25	330.4 Distribution Reservoirs	7,183	7,312	7,441	7,570	7,699	7,828	7,957	8,086	8,215	8,344	8,473	8,602	8,731	1,548	7,957
26	331.4 Transmission & Distribution	13,051	13,247	13,443	13,639	13,835	14,031	14,227	14,423	14,619	14,815	15,011	15,207	15,403	2,352	14,227
27	333.4 Services	15,446	15,524	15,602	15,680	15,758	15,836	15,919	15,997	16,075	16,153	16,231	16,309	16,387	941	15,917
28	334.4 Meters & Meter Installation	18,732	18,969	19,206	19,443	19,680	19,917	20,148	20,385	20,622	20,859	21,096	21,333	21,570	2,838	20,151
29	335.4 Hydrants	9,091	9,106	9,121	9,136	9,151	9,166	9,177	9,192	9,207	9,222	9,237	9,252	9,267	176	9,179
30	339.4 Other Plant & Miscellaneous	1,809	1,812	1,815	1,818	1,821	1,824	1,832	1,835	1,838	1,841	1,844	1,847	1,850	41	1,830
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	4,929	4,977	5,024	5,071	5,119	5,167	5,215	5,263	5,311	5,359	5,407	5,455	5,474	545	5,201
34	340.5 Office Furniture & Equipment	5,957	6,036	6,115	6,194	6,273	6,352	6,431	6,510	6,589	6,668	6,747	6,826	6,905	948	6,431
35	340.51 Computer Equipment	10,877	11,355	11,833	12,311	12,789	13,267	13,746	14,224	14,702	15,180	15,658	16,136	16,614	5,737	13,746
36	341.5 Transportation Equipment	13,118	13,404	13,684	13,934	14,212	14,496	14,766	15,049	15,335	15,621	15,907	16,193	15,332	2,214	14,225
37	342.5 Stores Equipment	63	64	65	66	67	68	69	70	71	72	73	74	75	12	69
38	343.5 Tools, Shop & Garage Equipment	3,686	3,727	3,768	3,809	3,850	3,891	3,927	3,968	4,009	4,050	4,091	4,132	4,170	484	3,928
39	344.5 Laboratory Equipment	533	559	585	611	637	663	692	718	744	770	796	822	848	315	690
40	345.5 Power Operated Equipment	7,133	7,185	7,237	7,289	7,341	7,393	7,444	7,496	7,548	7,600	7,652	7,704	7,750	617	7,442
41	346.5 Communication Equipment	1,658	1,690	1,722	1,754	1,786	1,818	1,854	1,886	1,918	1,950	1,982	2,014	2,046	388	1,852
42	347.5 Miscellaneous Equipment	255	265	275	284	294	304	314	324	334	344	354	364	346	91	301
43	348.5 Other Tangible Plant	1,406	1,418	1,430	1,442	1,454	1,466	1,478	1,490	1,502	1,514	1,526	1,538	1,550	144	1,478
44	**INTANGIBLE PLANT**	3,339	3,345	3,351	3,357	3,363	3,369	3,371	3,377	3,383	3,389	3,395	3,401	3,407	68	3,373
45	**SUPPLY & PUMPING**	90,083	90,867	91,651	92,435	93,219	94,003	94,772	95,556	96,340	97,124	97,908	98,692	99,476	9,393	94,782
46	**WATER TREATMENT PLANT**	21,217	21,434	21,651	21,868	22,085	22,302	22,522	22,739	22,956	23,173	23,390	23,607	23,824	2,607	22,521
47	**TRANSMISSION & DISTRIBUTION**	66,136	66,805	67,474	68,143	68,812	69,481	70,155	70,824	71,493	72,162	72,831	73,500	74,169	8,033	70,154
48	**GENERAL PLANT**	49,615	50,680	51,739	52,765	53,822	54,887	55,936	56,996	58,063	59,126	60,193	61,258	61,110	11,495	55,363
49	**TOTAL WATER ACCUM. DEPR.**	230,390	233,131	235,866	238,568	241,301	244,042	246,756	249,494	252,235	254,976	257,717	260,458	261,986	31,596	246,193

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. (x) 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year net additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Net Additions	(15) Average Net Additions 1995
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	3	3	3	3	3	3	3	3	3	3	3	3	36	18
4	339.1 Other Plant & Miscellaneous	3	3	3	3	3	(1)	3	3	3	3	3	3	32	16
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	84	84	84	84	84	79	84	84	84	84	84	84	1,003	502
8	305.2 Collecting & Impounding reservoirs	20	20	20	20	20	15	20	20	20	20	20	20	235	118
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	102	102	102	102	102	100	102	102	102	102	102	102	1,222	611
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	91	91	91	91	91	96	91	91	91	91	91	91	1,097	549
13	310.2 Power Generation Equipment	1	1	1	1	1	3	1	1	1	1	1	1	14	7
14	311.2 Pumping Equipment	458	458	458	458	458	453	458	458	458	458	458	458	5,491	2,746
15	339.2 Other Plant & Miscellaneous	28	28	28	28	28	23	28	28	28	28	28	28	331	166
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	31	31	31	31	31	36	31	31	31	31	31	31	377	189
19	320.3 Water Treatment Equipment	186	186	186	186	186	184	186	186	186	186	186	186	2,230	1,115
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	11	11	11	11	11	16	11	11	11	11	11	11	137	69
25	330.4 Distribution Reservoirs	129	129	129	129	129	129	129	129	129	129	129	129	1,548	774
26	331.4 Transmission & Distribution	196	196	196	196	196	196	196	196	196	196	196	196	2,352	1,176
27	333.4 Services	78	78	78	78	78	83	78	78	78	78	78	78	941	471
28	334.4 Meters & Meter Installation	237	237	237	237	237	231	237	237	237	237	237	237	2,838	1,419
29	335.4 Hydrants	15	15	15	15	15	11	15	15	15	15	15	15	176	88
30	339.4 Other Plant & Miscellaneous	3	3	3	3	3	8	3	3	3	3	3	3	41	21
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	48	48	47	48	48	48	48	48	48	48	48	19	545	272
34	340.5 Office Furniture & Equipment	79	79	79	79	79	79	79	79	79	79	79	79	948	474
35	340.51 Computer Equipment	478	478	478	478	478	479	478	478	478	478	478	478	5,737	2,869
36	341.5 Transportation Equipment	286	280	249	276	286	268	283	286	286	286	286	(860)	2,214	1,107
37	342.5 Stores Equipment	1	1	1	1	1	1	1	1	1	1	1	1	12	6
38	343.5 Tools, Shop & Garage Equipment	41	41	41	41	41	36	41	41	41	41	41	38	484	242
39	344.5 Laboratory Equipment	26	26	26	26	26	29	26	26	26	26	26	26	315	158
40	345.5 Power Operated Equipment	52	52	52	52	52	51	52	52	52	52	52	46	617	308
41	346.5 Communication Equipment	32	32	32	32	32	36	32	32	32	32	32	32	388	194
42	347.5 Miscellaneous Equipment	10	10	9	10	10	11	10	10	10	10	10	(18)	91	46
43	348.5 Other Tangible Plant	12	12	12	12	12	12	12	12	12	12	12	12	144	72
44	**INTANGIBLE PLANT**	6	6	6	6	6	2	6	6	6	6	6	6	68	34
45	**SUPPLY & PUMPING**	784	784	784	784	784	768	784	784	784	784	784	784	9,393	4,699
46	**WATER TREATMENT PLANT**	217	217	217	217	217	220	217	217	217	217	217	217	2,607	1,304
47	**TRANSMISSION & DISTRIBUTION**	669	669	669	669	669	674	669	669	669	669	669	669	8,033	4,018
48	**GENERAL PLANT**	1,065	1,059	1,026	1,057	1,065	1,049	1,062	1,065	1,065	1,065	1,065	(148)	11,495	5,748
49	**TOTAL NET ADDITIONS**	2,741	2,735	2,702	2,733	2,741	2,714	2,738	2,741	2,741	2,741	2,741	1,528	31,596	15,803

Note: May not cross rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year gross additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Gross Additions	(15) Average Gross Add. 1995
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	3	3	3	3	3	3	3	3	3	3	3	3	36	18
4	339.1 Other Plant & Miscellaneous	3	3	3	3	3	(1)	3	3	3	3	3	3	32	16
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	84	84	84	84	84	79	84	84	84	84	84	84	1,003	502
8	305.2 Collecting & Impounding reservoirs	20	20	20	20	20	15	20	20	20	20	20	20	235	118
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	102	102	102	102	102	100	102	102	102	102	102	102	1,222	611
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	91	91	91	91	91	96	91	91	91	91	91	91	1,097	549
13	310.2 Power Generation Equipment	1	1	1	1	1	3	1	1	1	1	1	1	14	7
14	311.2 Pumping Equipment	458	458	458	458	458	453	458	458	458	458	458	458	5,491	2,746
15	339.2 Other Plant & Miscellaneous	28	28	28	28	28	23	28	28	28	28	28	28	331	166
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	31	31	31	31	31	36	31	31	31	31	31	31	377	189
19	320.3 Water Treatment Equipment	186	186	186	186	186	184	186	186	186	186	186	186	2,230	1,115
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	11	11	11	11	11	16	11	11	11	11	11	11	137	69
25	330.4 Distribution Reservoirs	129	129	129	129	129	129	129	129	129	129	129	129	1,548	774
26	331.4 Transmission & Distribution	196	196	196	196	196	196	196	196	196	196	196	196	2,352	1,176
27	333.4 Services	78	78	78	78	78	83	78	78	78	78	78	78	941	471
28	334.4 Meters & Meter Installation	237	237	237	237	237	231	237	237	237	237	237	237	2,838	1,419
29	335.4 Hydrants	15	15	15	15	15	11	15	15	15	15	15	15	176	88
30	339.4 Other Plant & Miscellaneous	3	3	3	3	3	8	3	3	3	3	3	3	41	21
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	48	48	48	48	48	48	48	48	48	48	48	48	576	288
34	340.5 Office Furniture & Equipment	79	79	79	79	79	79	79	79	79	79	79	79	948	474
35	340.51 Computer Equipment	478	478	478	478	478	479	478	478	478	478	478	478	5,737	2,869
36	341.5 Transportation Equipment	286	286	286	286	286	281	286	286	286	286	286	286	3,427	1,714
37	342.5 Stores Equipment	1	1	1	1	1	1	1	1	1	1	1	1	12	6
38	343.5 Tools, Shop & Garage Equipment	41	41	41	41	41	36	41	41	41	41	41	41	487	244
39	344.5 Laboratory Equipment	26	26	26	26	26	29	26	26	26	26	26	26	315	158
40	345.5 Power Operated Equipment	52	52	52	52	52	51	52	52	52	52	52	52	623	312
41	346.5 Communication Equipment	32	32	32	32	32	36	32	32	32	32	32	32	388	194
42	347.5 Miscellaneous Equipment	10	10	10	10	10	11	10	10	10	10	10	10	121	61
43	348.5 Other Tangible Plant	12	12	12	12	12	12	12	12	12	12	12	12	144	72
44	**INTANGIBLE PLANT**	6	6	6	6	6	2	6	6	6	6	6	6	68	34
45	**SUPPLY & PUMPING**	784	784	784	784	784	769	784	784	784	784	784	784	9,393	4,699
46	**WATER TREATMENT PLANT**	217	217	217	217	217	220	217	217	217	217	217	217	2,607	1,304
47	**TRANSMISSION & DISTRIBUTION**	669	669	669	669	669	674	669	669	669	669	669	669	8,033	4,016
48	**GENERAL PLANT**	1,065	1,065	1,065	1,065	1,065	1,063	1,065	1,065	1,065	1,065	1,065	1,065	12,778	6,392
49	**TOTAL GROSS ADDITIONS**	2,741	2,741	2,741	2,741	2,741	2,728	2,741	2,741	2,741	2,741	2,741	2,741	32,879	16,447

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year retirements for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Total Retirements	(15) Average Retirements 1995
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	1	0	0	0	0	0	0	0	0	29	31	16
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	6	37	8	0	13	3	0	0	0	0	1,146	1,213	606
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	3	3	2
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	6	6	3
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	1	0	0	0	0	0	0	0	0	28	30	15
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	6	39	8	0	14	3	0	0	0	0	1,213	1,283	642
49	**TOTAL RETIREMENTS**	0	6	39	8	0	14	3	0	0	0	0	1,213	1,283	642

376

Note: May not cross f ounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year adjustments for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Total Adjustments	(15) Ave. Utility Adjustments 1995
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the average balance for accumulated depreciation and the non-used and useful percentage and amount.

FPSC
Schedule: A-9 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-9 (W)(1/7)	(3) 1995 NON-USED & USEFUL Percentage F-Schedules	(4) 1995 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	0	0.00%	0
3	302.1 Franchises	1,012	0.00%	0
4	339.1 Other Plant & Miscellaneous	2,361	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	0	0.00%	0
7	304.2 Structures & Improvements	18,045	0.00%	0
8	305.2 Collecting & Impounding reservoirs	3,999	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	9,926	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	15,253	0.00%	0
13	310.2 Power Generation Equipment	128	0.00%	0
14	311.2 Pumping Equipment	45,280	0.00%	0
15	339.2 Other Plant & Miscellaneous	2,151	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	0	0.00%	0
18	304.3 Structures & Improvements	2,195	0.00%	0
19	320.3 Water Treatment Equipment	20,326	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	0	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	893	0.00%	0
25	330.4 Distribution Reservoirs	7,957	0.00%	0
26	331.4 Transmission & Distribution	14,227	10.18%	1,448
27	333.4 Services	15,917	0.00%	0
28	334.4 Meters & Meter Installation	20,151	0.00%	0
29	335.4 Hydrants	9,179	0.00%	0
30	339.4 Other Plant & Miscellaneous	1,830	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	0	0.00%	0
33	304.5 Structures & Improvements	5,201	0.00%	0
34	340.5 Office Furniture & Equipment	6,431	0.00%	0
35	340.51 Computer Equipment	13,746	0.00%	0
36	341.5 Transportation Equipment	14,225	0.00%	0
37	342.5 Stores Equipment	69	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	3,928	0.00%	0
39	344.5 Laboratory Equipment	690	0.00%	0
40	345.5 Power Operated Equipment	7,442	0.00%	0
41	346.5 Communication Equipment	1,852	0.00%	0
42	347.5 Miscellaneous Equipment	301	0.00%	0
43	348.5 Other Tangible Plant	1,478	0.00%	0
44	**INTANGIBLE PLANT**	3,373	0.00%	0
45	**SUPPLY & PUMPING**	94,782	0.00%	0
46	**WATER TREATMENT PLANT**	22,521	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	70,154	2.06%	1,448
48	**GENERAL PLANT**	55,363	0.00%	0
49	**TOTAL**	246,193	0.59%	1,448

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-11 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water CIAC Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29	**12/31/88 Balance Per County Resolution Dated 06/27/89**	119,604
30	Utility Adjustment to ordered balance (1)	0
31	1989 Additions	2,800
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	2,800
35	**12/31/89 Balance**	122,404
36		
37		
38	1990 Additions	1,550
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	1,550
42	**12/31/90 Balance**	123,954

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-11 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water CIAC Year-End Balances
1	**12/31/90 Balance**	123,954
2		
3		
4	1991 Additions	1,410
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	1,410
8	**12/31/91 Balance**	125,364
9		
10		
11	1992 Additions	1,750
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	1,750
15	**12/31/92 Balance**	127,114
16		
17		
18	1993 Additions	1,725
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	1,725
22	**12/31/93 Balance**	128,839
23		
24		
25	1994 Additions	1,050
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	1,050
29	**12/31/94 Balance**	129,889
30		
31		
32	1995 Additions	0
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	0
36	**12/31/95 Balance**	129,889
37		
38		
39	1996 Additions	
40	1996 Retirements	
41	1996 Adjustments	
42	1996 Net Additions	
43	**12/31/96 Balance**	

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the beginning, ending and average balances of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-12 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

Line No.	(1) Classification	(2) 1995 CONTRIBUTIONS IN AID OF CONSTRUCTION Balance Per Books 12/31/94	(3) Net Additions	(4) Balance Per Books 12/31/95	(5) Utility Adjustments	(6) Adjusted Balance 12/31/95	(7) 1995 AVERAGE BALANCE Balance Per Books	(8) Utility Adjustments	(9) Adjusted Utility Balance	(10) 1995 NON-USED & USEFUL Percentage	(11) Amount
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0.00%	0
2	Line/Main Extensions	3,786	0	3,786	0	3,786	3,786	0	3,786	0.00%	0
3	Meter Installation Fees	15,945	0	15,945	0	15,945	15,945	0	15,945	0.00%	0
4	Contributed Lines	0	0	0	0	0	0	0	0	3.86%	0
5	Cont. Prpty Other than Lines	110,158	0	110,158	0	110,158	110,158	0	110,158	0.00%	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0.00%	0
7	**TOTAL WATER CIAC**	129,889	0	129,889	0	129,889	129,889	0	129,889	0.00%	0
8	**FPSC MARGIN RESERVE - CIAC**				0	0	0	0	0		

Column:
(10) from Schedule A-5 (page 7 of 7)

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION -1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-12 (W)

Preparer: Kimball

Line No.	(1) Classification	(2) Balance Per Books 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/95	(15) Net Additions	(16) Average Balance 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	3,786	3,786	3,786	3,786	3,786	3,786	3,786	3,786	3,786	3,786	3,786	3,786	3,786	0	3,786
3	Meter Installation Fees	15,945	15,945	15,945	15,945	15,945	15,945	15,945	15,945	15,945	15,945	15,945	15,945	15,945	0	15,945
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	110,158	110,158	110,158	110,158	110,158	110,158	110,158	110,158	110,158	110,158	110,158	110,158	110,158	0	110,158
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL WATER CIAC**	129,889	129,889	129,889	129,889	129,889	129,889	129,889	129,889	129,889	129,889	129,889	129,889	129,889	0	129,889

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year net additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Additions	(15) Average Net Add. 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL NET ADDITIONS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year gross additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Gross Additions	(15) Ave Gross Additions 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL GROSS ADDITIONS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year retirements for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL RETIREMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year adjustments for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Adjustments	(15) Ave. Utility Adjustments 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	**FPSC Margin Reserve - CIAC**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-13 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Amort. of CIAC Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29	**12/31/88 Balance Per County Resolution Dated 06/27/89**	17,380
30	Utility Adjustment to ordered balance (1)	0
31	1989 Additions	4,325
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	4,325
35	**12/31/89 Balance**	21,705
36		
37		
38	1990 Additions	4,489
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	4,489
42	**12/31/90 Balance**	26,194

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-13 (W)
Page 2 of 2
Preparer: Kimball

Line No.	Description	(1)	(2) Water Accum. Amort. of CIAC Year-End Balances
1	**12/31/90 Balance**		26,194
2			
3			
4	1991 Additions		4,563
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		4,563
8	**12/31/91 Balance**		30,757
9			
10			
11	1992 Additions		4,620
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		4,620
15	**12/31/92 Balance**		35,377
16			
17			
18	1993 Additions		4,699
19	1993 Retirements		0
20	1993 Adjustments		0
21	1993 Net Additions		4,699
22	**12/31/93 Balance**		40,076
23			
24			
25	1994 Additions		4,761
26	1994 Retirements		0
27	1994 Adjustments		0
28	1994 Net Additions		4,761
29	**12/31/94 Balance**		44,837
30			
31			
32	1995 Additions		4,787
33	1995 Retirements		0
34	1995 Adjustments		0
35	1995 Net Additions		4,787
36	**12/31/95 Balance**		49,624
37			
38			
39	1996 Additions		
40	1996 Retirements		
41	1996 Adjustments		
42	1996 Net Additions		
43	**12/31/96 Balance**		

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the beginning, ending and average balances of accumulated amortization of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-14 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W),A-7(W)

Line No.	(1) Classification	(2) 1995 ACCUMULATED AMORTIZATION OF CIAC Balance Per Books 12/31/94	(3) Net Additions	(4) Balance Per Books 12/31/95	(5) Utility Adjustments	(6) Adjusted Balance 12/31/95	(7) 1995 AVERAGE BALANCE Balance Per Books	(8) Utility Adjustments	(9) Adjusted Utility Balance	(10) 1995 NON-USED & USEFUL Percentage	(11) Amount
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0.00%	0
2	Line/Main Extensions	466	90	556	0	556	511	0	511	0.00%	0
3	Meter Installation Fees	20,973	797	21,770	0	21,770	21,372	0	21,372	0.00%	0
4	Contributed Lines	0	0	0	0	0	0	0	0	2.06%	0
5	Cont. Prpty Other than Lines	23,398	3,900	27,298	0	27,298	25,348	0	25,348	0.00%	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0.00%	0
7	**TOTAL ACCUM. AMORT. WATER CIAC**	44,837	4,787	49,624	0	49,624	47,231	0	47,231	0.00%	0

Column:
(10) from Schedule A-9 (page 7 of 7)

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the accumulated amortization of CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-14 (W)
Page 2 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Balance Per Books 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/95	(15) Net Additions	(16) Ave. Utility Balance 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	466	474	482	490	498	506	508	516	524	532	540	548	556	90	511
3	Meter Installation Fees	20,973	21,039	21,105	21,171	21,237	21,303	21,374	21,440	21,506	21,572	21,638	21,704	21,770	797	21,372
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	23,398	23,723	24,048	24,373	24,698	25,023	25,348	25,673	25,998	26,323	26,648	26,973	27,298	3,900	25,348
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL ACC. AMORT. CIAC	44,837	45,236	45,635	46,034	46,433	46,832	47,230	47,629	48,028	48,427	48,826	49,225	49,624	4,787	47,231

7/11/95 3:40 PM A14W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year net additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Net Additions	(15) Average Net Add. 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	8	8	8	8	8	2	8	8	8	8	8	8	90	45
3	Meter Installation Fees	66	66	66	66	66	71	66	66	66	66	66	66	797	399
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	325	325	325	325	325	325	325	325	325	325	325	325	3,900	1,950
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL NET ADDITIONS	399	399	399	399	399	398	399	399	399	399	399	399	4,787	2,394

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year gross additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Gross Additions	(15) Average Gross Add. 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	8	8	8	8	8	2	8	8	8	8	8	8	90	45
3	Meter Installation Fees	66	66	66	66	66	71	66	66	66	66	66	66	797	399
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	325	325	325	325	325	325	325	325	325	325	325	325	3,900	1,950
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL GROSS ADDITIONS	399	399	399	399	399	398	399	399	399	399	399	399	4,787	2,394

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year retirements of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL RETIREMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year adjustments to accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Adjustments	(15) Ave. Utility Adjustments 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL UTILITY ADJUSTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -1995
CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

FPSC
Schedule: A-15 (W), (S)
Page 1 of 2
Preparer: Kimball
Supporting Schedules: D-1 (W), (S)

See Schedule A-15 for 1996.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1995
SUMMARY

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

FPSC
Schedule: A-15 (W),(S)
Page 2 of 2
Preparer: Kimball

See Schedule A-15 for 1996.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs. Also, provide a brief description of the applicant's policy regarding advances.

FPSC
Schedule: A-16 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W)
A-7(W)

Line No.	(1) Description	(2) Water Advances For Construction Year-end Balances
1	**12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93**	0
2	Utility Adjustments to Beginning Balance	0
3	**Restated Balance 12/31/91**	0
4	1992 Additions	0
5	1992 Adjustments	0
6	**12/31/92 Balance**	0
7	1993 Additions	0
8	1993 Adjustments	0
9	**12/31/93 Balance**	0
10	1994 Additions	0
11	1994 Adjustments	0
12	**12/31/94 Balance**	0
13	1995 Additions	0
14	1995 Adjustments	0
15	**12/31/95 Balance**	0
16	1996 Additions	
17	1996 Adjustments	
18	**12/31/96 Balance**	

AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

19	Beginning Balance 12/31/94	0
20	Jan	0
21	Feb	0
22	Mar	0
23	Apr	0
24	May	0
25	Jun	0
26	Jul	0
27	Aug	0
28	Sep	0
29	Oct	0
30	Nov	0
31	Ending Balance 12/31/95	0
32	Average Balance	0
33	Non-used and Useful Percentage	
34	Non-used and Useful Amount	0

35 **Company Policy:** SSU either constructs facilities and bills Topeka Group for the cost thereof or a related company (Lehigh Acquisition Corporation)
36 constructs facilities and bills SSU for them. In both cases, Advances for Construction are recorded and repaid out of future
37 connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER WORKING CAPITAL ALLOWANCE CALCULATION - 1995

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O & M expenses multiplied by the working capital percent.

FPSC
Schedule: A-17 (W)
Page 1 of 1
Preparer: Vierima
Recap schedules: A-1(W)

(1)		(2)	(3)	(4)	(5)
		1995 WORKING CAPITAL ALLOWANCE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Total Operation and Maintenance Expenses	95,014	0	95,014	B-1(W)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	11,877	0	11,877	

COMPARATIVE BALANCE SHEET - ASSETS - 1995

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-18 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/95	(15) Test Year Simple Average Balance
1	Utility Plant in Service	309,070,115	309,462,352	309,890,967	310,165,149	310,960,263	312,775,142	316,611,137	319,117,913	319,369,094	322,683,120	324,306,791	325,598,238	335,186,496	287,219,960
2	Construction in Process	6,947,933	8,036,833	9,548,746	11,580,639	13,360,405	14,112,844	13,193,554	12,886,140	13,293,585	11,408,974	11,473,435	11,452,647	6,725,170	6,837,625
3															
4	**GROSS UTILITY PLANT**	316,018,048	317,499,185	319,439,733	321,755,788	324,320,668	326,887,986	329,804,691	332,004,053	332,662,679	334,090,094	335,780,226	337,050,885	341,911,666	328,964,857
5															
6	Less: Accumulated Deprec.	(73,806,379)	(74,742,091)	(75,672,733)	(76,592,111)	(77,801,349)	(78,619,073)	(79,500,770)	(80,401,643)	(81,364,671)	(82,180,419)	(83,165,366)	(84,116,890)	(84,815,719)	(79,311,049)
7															
8	**NET UTILITY PLANT**	242,211,669	242,757,094	243,767,000	245,163,677	246,519,339	248,268,913	250,303,921	251,602,410	251,278,008	251,909,675	252,614,860	252,933,995	257,095,947	249,653,808
9															
10	Acquisition Adjustment	(1,524,088)	(1,524,088)	(1,524,088)	(1,524,088)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,631,714)
11	Accumulated Amortization	209,672	213,475	217,273	221,071	224,869	228,667	232,465	236,263	240,061	243,859	247,657	251,455	255,253	232,463
12															
13	**INVESTMENT IN UTILITY PLANT**	240,897,253	241,446,481	242,460,185	243,860,660	245,004,868	246,758,240	248,797,046	250,099,333	249,778,729	250,414,194	251,123,177	251,446,110	255,611,860	248,254,556
14															
15	Land Held For Resale	481,790	481,790	481,790	709,135	709,135	709,135	709,135	709,135	709,135	709,135	709,135	709,135	649,135	565,463
16	Bonds Receivable	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,202,500
17	Investment in Gas Assets	1,480,589	1,480,164	1,474,760	1,469,531	1,463,689	1,455,012	1,447,051	1,440,856	1,435,497	1,429,302	1,424,223	1,421,709	1,417,578	1,449,083
18															
19	**TOTAL OTHER INVESTMENTS**	4,182,379	4,181,954	4,176,550	4,398,666	4,392,824	4,384,147	4,341,186	4,334,991	4,329,632	4,323,437	4,318,358	4,315,844	4,251,713	4,217,046
20															
21	Cash	897,997	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	898,999
22	Special Deposits	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907
23	Restricted Cash	9,487,936	8,827,012	8,783,188	8,309,306	7,742,791	7,344,463	7,056,896	6,828,348	6,676,749	6,478,459	6,145,630	5,802,773	5,392,942	7,440,439
24	Utility Deposits	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881
25	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
26	Temporary Cash Investments	8,000,000	5,590,636	4,547,695	2,544,794	2,845,882	3,093,354	2,781,628	927,555	109,368	932,402	1,876,515	1,576,269	1,077,460	4,538,740
27															
28	**TOTAL CASH**	18,795,354	15,727,069	14,640,304	12,163,521	11,898,094	11,747,238	11,147,945	9,065,324	8,095,538	8,720,282	9,331,566	8,686,483	7,779,843	13,287,599
29															

7/27/95 9:26 AM A18W1.XLS

Note: May not cross foot due to rounding

COMPARATIVE BALANCE SHEET - ASSETS - 1995

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-18 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	ASSETS	Beginning Balance 12/31/94	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Ending Balance 12/31/95	Test Year Simple Average Balance
33	Customer Accounts Receivable	3,842,823	3,894,195	3,805,757	3,828,103	3,928,015	3,955,501	3,960,774	3,898,094	3,824,778	3,955,639	3,877,156	4,029,340	4,013,813	3,928,318
34	Other Accounts Receivable	329,240	334,429	301,616	309,794	347,259	360,099	364,121	341,504	314,269	363,507	334,131	388,345	381,585	355,413
35	Allowance for Doubtful Accounts	(326,785)	(352,702)	(344,892)	(346,716)	(355,765)	(358,255)	(358,732)	(353,055)	(346,415)	(358,267)	(351,159)	(364,942)	(363,536)	(345,161)
36	Notes Receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Inventories	351,572	394,149	436,726	479,303	521,880	394,149	436,726	479,303	521,880	564,457	394,149	436,726	479,301	415,437
38	Prepaid Expenses	80,352	124,036	190,417	171,179	181,941	162,764	143,587	87,371	94,763	49,500	2,537	(54,426)	(1,389)	39,482
39	Accrued Interest Receivable	196,029	222,633	238,016	244,847	254,629	268,355	177,038	198,779	215,169	231,340	236,540	243,146	167,966	181,998
40	Unbilled Revenues	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	4,005,610	3,748,141
41	Misc Current Assets	179,933	187,203	190,743	194,283	197,823	201,413	204,953	208,493	212,033	215,623	219,163	222,703	226,243	203,068
42															
43	TOTAL CURRENT ASSETS	8,143,835	8,294,613	8,309,255	8,371,464	8,566,453	8,474,698	8,419,138	8,349,160	8,327,148	8,512,470	8,203,188	8,391,583	8,909,593	8,526,714
44															
45	Unamortized Debt Issue Cost	2,558,722	2,504,853	2,450,984	2,397,115	2,343,246	2,289,377	2,235,508	2,181,639	2,127,770	2,073,901	2,020,032	1,966,163	1,912,294	2,235,508
46	Extraordinary Abandonment	690,175	690,175	690,175	421,495	410,551	399,607	388,663	377,719	366,775	355,831	344,887	333,943	322,999	506,587
47	Regulatory Assets	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,356,949	2,422,681
48	Preliminary Survey and Investigations	774,158	777,358	1,106,515	1,194,987	1,315,668	1,654,961	1,767,933	1,863,905	2,182,627	2,278,099	2,374,578	2,687,300	2,737,272	1,755,715
49	Temporary Clearing Accounts	(7,890)	0	0	0	0	0	0	0	0	0	0	0	0	(3,945)
50	Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	1,963,777	1,946,374	1,955,679	1,967,727	2,004,913	2,007,283	2,075,068	2,084,047	2,101,803	2,164,439	2,207,324	2,244,637	2,322,397	2,143,087
52	Other Deferred Debits	5,707,993	5,747,570	5,797,296	5,836,622	5,871,114	5,971,406	6,005,898	6,077,425	6,102,837	6,134,861	6,166,885	6,198,909	6,230,933	5,969,463
53	Deferred Federal Income Taxes	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	12,890,077	13,451,592
54	Deferred State Income Taxes	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,888,186	3,803,896
55															
56	TOTAL DEFERRED ASSETS	31,908,059	31,887,454	32,221,773	32,059,070	32,166,616	32,543,758	32,694,214	32,805,858	33,102,936	33,228,255	33,334,630	33,632,076	32,861,067	32,264,573
57															
58	TOTAL ASSETS	303,926,880	301,537,572	301,808,067	300,853,382	302,028,856	303,908,082	305,399,529	304,654,667	303,633,984	305,198,639	306,311,119	306,474,076	309,214,095	306,570,488

400

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Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1995

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-19 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/95	(15) Test Year Simple Average Balance
1	Common Stock	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500
2	Additional Paid in Capital	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905
3	Retained Earnings	5,344,894	5,469,703	5,354,841	5,211,842	5,412,211	5,712,234	6,041,086	6,179,495	6,061,408	6,403,926	6,498,701	7,049,634	8,154,458	6,749,678
4															
5	TOTAL STOCKHOLDERS EQUITY	78,177,299	78,302,108	78,187,246	78,044,247	78,244,616	78,544,639	78,873,491	79,011,900	78,893,813	79,236,331	79,331,106	79,882,039	80,986,863	79,582,081
6															
7	Bonds Payable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Notes Payable to Parent	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250
9	Other Long-Term Debt	80,814,090	80,763,304	80,735,279	80,707,109	80,493,793	80,465,330	79,936,720	79,907,961	78,879,053	78,849,995	78,820,786	78,791,425	79,444,333	80,129,212
10															
11	TOTAL LONG TERM DEBT	105,010,340	104,959,554	104,931,529	104,903,359	104,690,043	104,661,580	104,132,970	104,104,211	103,075,303	103,046,245	103,017,036	102,987,675	103,640,583	104,325,462
12															
13	TOTAL CAPITALIZATION	183,187,639	183,261,662	183,118,775	182,947,606	182,934,659	183,206,219	183,006,461	183,116,111	181,969,116	182,282,576	182,348,142	182,869,714	184,627,446	183,907,543
14															
15	Accounts Payable	3,519,486	1,388,801	1,686,370	1,797,301	1,914,161	1,962,651	2,074,810	1,762,127	1,787,900	1,486,905	1,402,219	1,390,411	1,785,200	2,652,343
16	Accounts Payable-Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
17	Current Portion of Debt	2,021,538	2,023,203	2,024,878	2,026,563	2,038,258	2,039,963	2,041,677	2,043,402	2,045,137	2,046,882	2,048,637	2,050,403	2,052,178	2,036,858
18	Accounts Payable-Affiliates	1,734,406	1,898,777	792,845	980,799	1,168,753	1,356,707	1,544,661	1,732,615	650,286	838,220	1,026,174	1,214,128	(66,513)	833,947
19	Customer Deposits	1,697,873	1,703,034	1,708,412	1,713,808	1,719,222	1,724,653	1,730,102	1,735,568	1,741,052	1,746,554	1,752,074	1,757,611	1,763,167	1,730,420
20	Accrued Taxes Payable	3,255,004	3,802,620	4,159,360	2,412,421	2,967,857	3,511,665	4,163,766	4,595,178	4,954,773	5,597,553	6,002,174	4,647,215	4,406,962	3,830,983
21	Accrued Interest-Debt	1,760,712	145,083	566,204	942,053	1,009,037	1,384,075	1,759,252	143,333	517,208	892,800	966,787	1,342,636	1,718,543	1,739,628
22	Other Accrued Interest	50,275	52,110	52,275	52,440	52,605	52,772	52,938	53,106	53,273	53,442	53,611	53,780	53,950	52,113
23	Notes Payable	27,730	27,020	26,304	25,582	24,854	24,120	23,380	22,634	21,882	21,123	20,358	19,587	18,809	23,270
24	Accrued Liabilities	995,475	1,202,785	1,283,350	1,310,886	1,196,451	1,277,016	1,339,581	1,420,146	1,500,711	1,581,276	1,661,841	1,742,406	1,762,971	1,379,223
25															
26	TOTAL CURRENT LIABILITIES	15,514,090	12,695,225	12,751,790	11,713,644	12,542,990	13,785,413	15,181,958	13,959,899	13,723,991	14,696,545	15,385,666	14,669,968	13,947,058	14,730,574
27															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1995

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-19 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/95	(15) Test Year Simple Average Balance
28	Advances For Construction	4,238,230	4,482,400	4,726,570	4,970,740	5,214,910	5,459,080	5,703,250	5,947,420	6,191,590	6,435,760	6,679,930	6,924,100	7,168,270	5,703,250
29	Deferred Revenues	23,044	23,044	23,044	0	0	0	0	0	0	0	0	0	0	11,522
30	Other Deferred Credits	2,334,736	2,403,283	2,471,938	2,540,701	2,609,571	2,678,545	2,703,990	2,773,244	2,842,627	2,912,131	2,981,762	3,051,509	2,621,307	2,478,022
31	Regulatory Liabilities	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125
32	Pension And Benefits Reserves	(341,716)	(313,181)	(284,646)	(336,111)	(307,576)	(279,041)	(330,506)	(301,971)	(273,436)	(324,901)	(296,366)	(267,831)	(319,296)	(330,506)
33	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Contributions In Aid Construction	98,794,911	99,046,771	99,299,806	99,553,591	99,808,689	100,069,812	100,383,900	100,647,066	100,904,777	101,158,787	101,411,822	101,664,032	101,915,567	100,355,239
35	Accumulated Amortization	(23,786,866)	(24,020,647)	(24,254,408)	(24,488,169)	(24,721,930)	(24,955,691)	(25,189,452)	(25,423,213)	(25,656,974)	(25,890,735)	(26,124,496)	(26,358,257)	(26,592,018)	(25,189,452)
36	Deferred Investment Tax Credit	1,404,513	1,400,696	1,396,879	1,393,061	1,389,244	1,385,426	1,381,609	1,377,792	1,373,974	1,370,157	1,366,340	1,362,522	1,358,705	1,381,609
37	Deferred Taxes-AFUDC	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191
38	Deferred Income Taxes	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	21,155,740	20,191,372
39															
40	TOTAL DEFERRED CREDITS	105,225,151	105,580,685	105,937,502	106,192,132	106,551,207	106,916,450	107,211,110	107,578,657	107,940,877	108,219,518	108,577,311	108,934,394	110,639,591	107,932,371
41															
42	TOTAL CAPITAL AND LIABILITIES	303,926,880	301,537,572	301,808,067	300,853,362	302,028,856	303,908,082	305,399,529	304,654,667	303,633,984	305,198,639	306,311,119	306,474,076	309,214,095	306,570,488

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1995
ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of Acquisition Adjustments, and the Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedule: A-1 (W),A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)
	ACQUISITION ADJUSTMENTS BALANCE			ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS		
Line No.	Description	Amount	Average Balance (1)	Description	Annual Expense & Balance	Average Balance (1)
1	12/31/88 Balance Per County Resolution Dated 06/27/89	0		12/31/88 Balance Per County Resolution Dated 06/27/89	0	
2	Adjustments	0		Adjustments	0	
3	12/31/91 Adjusted Balance	0		12/31/91 Adjusted Balance	0	
				1992 Amortization Expense	0	
5	12/31/92 BALANCE	0		12/31/92 BALANCE	0	
6				1993 Amortization Expense	0	
7	12/31/93 BALANCE	0		12/31/93 BALANCE	0	
8				1994 Amortization Expense	0	
9	12/31/94 BALANCE	0		12/31/94 BALANCE	0	
10				1995 Amortization Expense	0	
11	**12/31/95 BALANCE**	0	0	**12/31/95 BALANCE**	0	0
12				1996 Amortization Expense		
13	12/31/96 BALANCE			12/31/96 BALANCE		

Note: (1) Acquisition Adjustment simple average and 13-month average balances are the same as year-end balances for the test period. Year-end balances remain unchanged from those originally ordered. The acquisition adjustment balance is amortized straight-line; therefore, the annual amortization expense remains constant each year.

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION

	(1)	(2)	(3) Supporting Schedules	(4) Recap Schedules
	ACQUISITION ADJUSTMENTS:	1995		
14	Average Balance	0	Above	
15	Composite Non-Used & Useful Plant in Service - %	1.49%	A-5 (W)	
16	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	0	Above	
18	Composite Non-Used & Useful Accumulated Depreciation - %	0.59%	A-9 (W)	
19	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
20	**NET NON-USED AND USEFUL AMOUNT**	0		A-7 (W)

Note: May not cross foot due to rounding.

SCHEDULE OF OTHER - WATER - 1995
DEFERRED DEBITS

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of average balances for deferred debits for the test year.

Schedule: A-21 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W),

(1)		(2)	(3)	(4)	(5)
		TOTAL DEFERRED DEBITS			
Line No.	Description	ADDITIONS	MONTHLY AMORTIZATION	UNAMORTIZED BALANCE	Recap Schedule
1	**DEFERRED DEBITS**				
3	**12/31/94 Balance**			0	
4	Jan	0	0	0	
5	Feb	0	0	0	
6	Mar	0	0	0	
7	Apr	0	0	0	
8	May	0	0	0	
9	Jun	0	0	0	
10	Jul	0	0	0	
11	Aug	0	0	0	
12	Sep	0	0	0	
13	Oct	0	0	0	
14	Nov	0	0	0	
15	12/31/95 Balance	0	0	0	
16					
17	**Total Amortization Expense 12/31/95**		0		B-1 (W)
18	**Average Rate Base Balance 12/31/95**			0	A-1 (W)

SCHEDULE OF WATER NET OPERATING INCOME - 1995
PRESENT AND REQUESTED

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1995 PRESENT OPERATING INCOME			1995 REQUESTED OPERATING INCOME			
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase	Requested Income	Requested Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	115,035	0	115,035	25,557	140,592	22.22%	B-4(W), B-3(W)
3	Other Revenue	4,305	0	4,305	0	4,305		B-4(W)
4	**TOTAL OPERATING REVENUES**	119,340	0	119,340	25,557	144,897		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	95,014	0	95,014	0	95,014		B-5(W)
7	Depreciation net of CIAC Amort	27,853	0	27,853	0	27,853		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	14,124	(77)	14,047	1,150 (A)	15,197		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(15,143)	30	(15,113)	9,415 (B)	(5,698)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	121,847	(47)	121,800	10,565	132,365		
12	**NET OPERATING INCOME**	(2,507)	47	(2,460)	14,992	12,532		
13	**RATE BASE**	363,516	0	363,516		363,516		A-1(W)
14	**RATE OF RETURN**	(0.69%)		(0.68%)		3.45%		D-1(W)

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995
PRESENT AND REQUIRED

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

Line No.	(1) Description	(2) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUIRED OPERATING INCOME Required Revenue Increase	(6) Required Income	(7) Required Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	115,035	0	115,035	65,172	180,207	56.65%	B-4(W),B-3(W)
3	Other Revenue	4,305	0	4,305	0	4,305		B-4(W)
4	**TOTAL OPERATING REVENUES**	119,340	0	119,340	65,172	184,512		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	95,014	0	95,014	0	95,014		B-5(W)
7	Depreciation net of CIAC Amort	27,853	0	27,853	0	27,853		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W), A-21(W)
9	Taxes Other Than Income	14,124	(77)	14,047	2,933 (A)	16,980		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(15,143)	30	(15,113)	24,009 (B)	8,896		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	121,847	(47)	121,800	26,942	148,742		
12	**NET OPERATING INCOME**	(2,507)	47	(2,460)	38,230	35,770		
13	**RATE BASE**	363,516	0	363,516		363,516		A-1(W)
14	**RATE OF RETURN**	(0.69%)		(0.68%)		9.84%		D-1(W)

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995
REQUIRED AND REQUESTED

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that shows the calculation of required and requested revenue adjustments for the test year.

FPSC
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

Line No.	(1) Description	(2) Required	(3) Requested	(4) Supporting Schedules	(5) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	-4.13%	D-1(W)	
3	Rate of Return (%)	9.84%	3.45%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	363,516	363,516	A-1(W)	
6	Required / Requested Income (L3 x L5)	35,770	12,532		
7	Adjusted Income Under Present Rates	(2,460)	(2,460)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	38,230	14,992		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(26,867)	
10	Revenue adjustment Before RAF (L8 / L9)	62,239	24,407		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	65,172	25,557		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	62,239	24,407		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	24,009	9,415		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	2,933	1,150		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	38,230	14,992		B-1(W)1/3,2//3

Notes:

(A) For interim period, the Required Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).

(B) See below calculation of Required Rate of Return for interim 1995.

(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.

(D) Requested Rate of Return is calculated using requested income divided by rate base.

1995 INTERIM REQUIRED RATE OF RETURN CALCULATION

Line No.	(1) Class of Capital	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
21	Long-Term Debt	56.66%	8.91%	5.05%
22	Customer Deposits	0.90%	6.00%	0.05%
23	Deferred ITC	0.74%	9.86%	0.07%
24	Short Term Debt	0.00%	0.00%	0.00%
25	Preferred Stock	0.00%	0.00%	0.00%
26	Common Equity	42.49%	11.19%	4.76%
27	Adjustment for Gas	(0.79%)	11.19%	(0.09%)
28	TOTAL	100.00%		9.84%

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1995

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line shown on the net operating income statement.

FPSC
Schedule: B-3(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Water	(3) Supporting Schedule
1	**A. REVENUES:**		B-4(W)
2	1.	0	
3			
4	2.	0	
5			
6		0	
7	**B. OPERATION AND MAINTENANCE EXPENSE:**		B-5(W)
8	1.	0	
9			
10	2.	0	
11			
12	3.	0	
13			
14	4.	0	
15			
16	5.	0	
17			
18	6.	0	
19			
20	7.	0	
21			
22		0	
23	**C. DEPRECIATION NET OF AMORTIZATION OF CIAC:**		B-13(W)
24	1.	0	
25			
26	2.	0	
27			
28		0	
29	**D. AMORTIZATION:**		B-18(W), A-21(W)
30	1.	0	
31			
32	2.	0	
33			
34		0	
35	**E. TAXES OTHER THAN INCOME:**		B-15(W)
36	1. N/A	0	
37			
38	2. N/A	0	
39			
40	3. Non Used and Useful Property Taxes	(77)	
41			
42		(77)	
43	**F. INCOME TAXES:**		B-16(W)
44	1. Calculate income tax impact as a result of the adjustments to per book income components.	30	
45			
46	2.	0	
47			
48		30	
49			
50			
51	**TOTAL WATER INCOME ADJUSTMENTS**	(47)	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING REVENUES - 1995
UNDER PRESENT RATES

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered or measured commercial and provide an explanation.

FPSC
Schedule: B-4(W)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-1(W)
B-3(W)

Line No.	(1) Account No. and Description	(2) 1995 Revenues (Present) Per Books	(3) Adjustments	(4) Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0	0	0
3	461.1 Metered - Residential	113,299	0	113,299
4	461.2 Metered - Commercial	1,736	0	1,736
5	461.3 Metered - Industrial	0	0	0
6	461.4 Metered - Public Authority	0	0	0
7	461.5 Metered - Multi-Family	0	0	0
8	Subtotal Water Sales	115,035	0	115,035
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0	0	0
11	462.2 Private Fire Protection	0	0	0
12	464 Other Sales - Public Authorities	0	0	0
13	465 Irrigation Customers	0	0	0
14	466 Sales for Resale	0	0	0
15	467 Interdepartmental Sales	0	0	0
16	475 Unbilled Revenues	0	0	0
17	Subtotal Other Water Sales	0	0	0
18	**TOTAL WATER SALES**	115,035	0	115,035
19	**OTHER WATER REVENUES:**			
20	470 Forfeited Discounts	0	0	0
21	471 Misc. service Revenues	4,305	0	4,305
22	472 Rents From Water Property	0	0	0
23	473 Interdepartmental Rents	0	0	0
24	474 Other Water Revenues	0	0	0
25	**TOTAL OTHER WATER REVENUES**	4,305	0	4,305
26	**TOTAL PRESENT WATER OPERATING REVENUES**	119,340	0	119,340

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
SUMMARY OF TOTAL O & M EXPENSES

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that summarizes the total direct and allocated O & M expenses for the test year.

FPSC
Schedule: B-5(W)
Page 1 Of 9
Preparer: Kimball
Recap Schedule: B-1(W)

Line No.	(1) Account No. and Name	(2) 1995 TOTAL O & M (.1 - .8) Per Books O & M	(3) Adjustments	(4) Adjusted O & M	(5) 1995 DIRECT O & M (.1 - .6) Per Books O & M	(6) Adjustments	(7) Adjusted O & M	(8) 1995 ALLOCATED CUST ACCTS (.7) Per Books O & M	(9) Adjustments	(10) Adjusted O & M	(11) 1995 ALLOCATED A & G (.8) Per Books O & M	(12) Adjustments	(13) Adjusted O & M
1	601 Salaries & Wages - Employees	43,888	0	43,888	13,801	0	13,801	8,300	0	8,300	21,787	0	21,787
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	10,899	0	10,899	3,427	0	3,427	2,061	0	2,061	5,410	0	5,410
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	10,377	0	10,377	9,960	0	9,960	29	0	29	388	0	388
6	616 Fuel for Power Production	250	0	250	250	0	250	0	0	0	0	0	0
7	618 Chemicals	520	0	520	520	0	520	0	0	0	0	0	0
8	620 Materials & Supplies	5,454	0	5,454	3,959	0	3,959	458	0	458	1,037	0	1,037
9	631 Contractual Services - Eng.	174	0	174	0	0	0	0	0	0	174	0	174
10	632 Contractual Services - Acct.	921	0	921	0	0	0	0	0	0	921	0	921
11	633 Contractual Services - Legal	555	0	555	0	0	0	0	0	0	555	0	555
12	634 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	1,537	0	1,537	105	0	105	0	0	0	1,432	0	1,432
14	641 Rental of Real Building/Real Property	824	0	824	0	0	0	0	0	0	824	0	824
15	642 Rental of Equipment	49	0	49	11	0	11	0	0	0	38	0	38
16	650 Transportation Expense	3,598	0	3,598	2,871	0	2,871	324	0	324	403	0	403
17	656 Insurance - Vehicle	632	0	632	0	0	0	0	0	0	632	0	632
18	657 Insurance - General Liability	1,298	0	1,298	0	0	0	0	0	0	1,298	0	1,298
19	658 Insurance - Workman's Comp	785	0	785	247	0	247	148	0	148	390	0	390
20	659 Insurance - Other	129	0	129	0	0	0	0	0	0	129	0	129
21	660 Advertising Expense	141	0	141	0	0	0	0	0	0	141	0	141
22	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667 Reg. Comm. Exp. - Other	313	0	313	0	0	0	0	0	0	313	0	313
24	670 Bad Debt Expense	1,128	0	1,128	0	0	0	1,128	0	1,128	0	0	0
25	675 Miscellaneous Expenses	11,543	0	11,543	2,321	0	2,321	2,829	0	2,829	6,392	0	6,392
26	**TOTAL WATER O & M EXPENSES**	95,014	0	95,014	37,472	0	37,472	15,279	0	15,279	42,263	0	42,263

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
TOTAL O & M BY MONTH (6XX.1 - 6XX.8)

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 2 of 9
Preparer: Kimball
Recap Schedule B-1(W)

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL O & M (.1 - .8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.8 Salaries & Wages - Employees	3,662	3,395	3,673	3,726	3,744	3,702	3,662	3,659	3,583	3,691	3,560	3,629	43,886	0	43,886
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8 Employee Pensions & Benefits	909	843	962	926	930	919	910	909	890	917	884	901	10,899	0	10,899
4	610.1-.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.8 Purchased Power	864	863	866	866	865	865	865	865	865	865	864	865	10,377	0	10,377
6	616.1-.8 Fuel for Power Production	0	0	125	0	0	0	0	0	0	125	0	0	250	0	250
7	618.1-.8 Chemicals	0	104	0	104	0	104	0	104	0	104	0	0	520	0	520
8	620.1-.8 Materials & Supplies	643	431	450	442	442	342	435	235	933	237	432	434	5,454	0	5,454
9	631.1-.8 Contractual Services - Eng.	14	14	15	15	15	14	15	15	14	15	14	14	174	0	174
10	632.1-.8 Contractual Services - Acct.	76	73	79	79	78	77	77	77	76	78	75	76	921	0	921
11	633.1-.8 Contractual Services - Legal	46	44	48	48	47	46	47	47	46	47	45	46	555	0	555
12	634.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8 Contractual Services - Other	118	121	111	128	124	119	137	137	136	137	134	136	1,537	0	1,537
14	641.1-.8 Rental of Real Building/Real Property	68	65	71	71	69	69	69	69	68	70	67	68	824	0	824
15	642.1-.8 Rental of Equipment	4	4	5	4	4	4	4	4	4	4	4	4	49	0	49
16	650.1-.8 Transportation Expense	302	296	301	301	300	299	300	300	299	301	299	300	3,598	0	3,598
17	656.1-.8 Insurance - Vehicle	52	50	54	54	53	53	53	53	52	54	52	52	632	0	632
18	657.1-.8 Insurance - General Liability	107	103	111	111	109	108	109	109	108	110	106	108	1,298	0	1,298
19	658.1-.8 Insurance - Workman's Comp	66	61	69	67	67	66	66	65	64	66	64	65	785	0	785
20	659.1-.8 Insurance - Other	11	10	11	11	11	11	11	11	11	11	11	11	129	0	129
21	660.1-.8 Advertising Expense	12	11	12	12	12	12	12	12	12	12	11	12	141	0	141
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.8 Reg. Comm. Exp. - Other	26	25	27	27	26	26	26	26	26	26	26	26	313	0	313
24	670.1-.8 Bad Debt Expense	94	86	95	95	95	94	96	95	93	96	93	95	1,126	0	1,126
25	675.1-.8 Miscellaneous Expenses	984	919	1,051	990	988	991	943	942	928	953	922	932	11,543	0	11,543
26	TOTAL WATER O & M EXPENSES	8,057	7,515	8,335	8,076	7,978	7,919	7,836	7,735	8,207	7,919	7,661	7,774	95,014	0	95,014

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF OPERATING AND MAINTENANCE EXPENSES - 1995
DIRECT EXPENSES BY MONTH (6XX.1 - 6XX.6)

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 3 Of 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL DIRECT O & M (.1 - .6) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.6 Salaries & Wages - Employees	1,175	1,039	1,303	1,167	1,211	1,200	1,127	1,130	1,094	1,135	1,096	1,124	13,801	0	13,801
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6 Employee Pensions & Benefits	292	258	324	290	301	298	280	281	272	282	272	279	3,427	0	3,427
4	610.1-.6 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.6 Purchased Power	830	830	830	830	830	830	830	830	830	830	830	830	9,960	0	9,960
6	616.1-.6 Fuel for Power Production	0	0	125	0	0	0	0	0	0	125	0	0	250	0	250
7	618.1-.6 Chemicals	0	104	0	104	0	104	0	104	0	104	0	0	520	0	520
8	620.1-.6 Materials & Supplies	519	314	323	315	316	217	309	109	809	110	309	309	3,959	0	3,959
9	631.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6 Contractual Services - Other	1	8	(12)	5	3	(0)	17	17	17	16	17	18	105	0	105
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6 Rental of Equipment	1	1	2	1	1	1	1	1	1	1	1	1	11	0	11
16	650.1-.6 Transportation Expense	242	239	239	239	239	239	239	239	239	239	239	239	2,871	0	2,871
17	656.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6 Insurance - Workman's Comp	21	19	23	21	22	21	20	20	20	20	20	20	247	0	247
20	659.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6 Miscellaneous Expenses	222	197	263	206	212	224	165	167	165	170	166	163	2,321	0	2,321
26	**TOTAL WATER DIRECT O & M EXPENSES**	3,302	3,008	3,420	3,177	3,135	3,135	2,989	2,897	3,446	3,032	2,950	2,982	37,472	0	37,472

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (6XX.7)

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 4 Of 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.7 Salaries & Wages - Employees	694	633	702	697	698	689	709	701	683	710	685	700	8,300	0	8,300
2	603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7 Employee Pensions & Benefits	172	157	174	173	173	171	176	174	170	176	170	174	2,061	0	2,061
4	610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7 Purchased Power	2	2	2	2	2	2	2	2	2	2	2	2	29	0	29
6	616.7 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7 Materials & Supplies	38	35	39	38	39	38	39	39	38	39	38	39	458	0	458
9	631.7 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7 Transportation Expense	27	25	27	27	27	27	28	27	27	28	27	27	324	0	324
17	656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7 Insurance - Workman's Comp	12	11	13	12	12	12	13	13	12	13	12	13	148	0	148
20	659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7 Bad Debt Expense	94	86	95	95	95	94	96	95	93	96	93	95	1,128	0	1,128
25	675.7 Miscellaneous Expenses	237	216	239	238	238	235	242	239	233	242	233	238	2,829	0	2,829
26	TOTAL WATER ALLOCATED CUST ACCTS EXP.	1,277	1,166	1,292	1,283	1,286	1,269	1,304	1,290	1,257	1,306	1,260	1,288	15,279	0	15,279

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
ALLOCATED A & G EXPENSES BY MONTH (6XX.8)

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 5 Of 9
Preparer: Kimball

Line No.		(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED A & G EXPENSE (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.8	Salaries & Wages - Employees	1,793	1,722	1,868	1,865	1,834	1,812	1,826	1,829	1,806	1,846	1,779	1,806	21,787	0	21,787
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits	445	428	464	463	455	450	454	454	449	458	442	448	5,410	0	5,410
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	32	31	33	33	33	32	33	33	32	33	32	32	388	0	388
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	85	82	89	89	87	86	87	87	86	88	85	86	1,037	0	1,037
9	631.8	Contractual Services - Eng.	14	14	15	15	15	14	15	15	14	15	14	14	174	0	174
10	632.8	Contractual Services - Acct.	76	73	79	79	78	77	77	77	76	78	75	76	921	0	921
11	633.8	Contractual Services - Legal	46	44	48	48	47	46	47	47	46	47	45	46	555	0	555
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	118	113	123	123	121	119	120	120	119	121	117	119	1,432	0	1,432
14	641.8	Rental of Real Building/Real Property	68	65	71	71	69	69	69	69	68	70	67	68	824	0	824
15	642.8	Rental of Equipment	3	3	3	3	3	3	3	3	3	3	3	3	38	0	38
16	650.8	Transportation Expense	33	32	35	34	34	34	34	34	33	34	33	33	403	0	403
17	656.8	Insurance - Vehicle	52	50	54	54	53	53	53	53	52	54	52	52	632	0	632
18	657.8	Insurance - General Liability	107	103	111	111	109	108	109	109	108	110	106	108	1,298	0	1,298
19	658.8	Insurance - Workman's Comp	32	31	33	33	33	32	33	33	32	33	32	32	390	0	390
20	659.8	Insurance - Other	11	10	11	11	11	11	11	11	11	11	11	11	129	0	129
21	660.8	Advertising Expense	12	11	12	12	12	12	12	12	12	12	11	12	141	0	141
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.8	Reg. Comm. Exp. - Other	26	25	27	27	26	26	26	26	26	26	26	26	313	0	313
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	526	505	548	547	538	532	536	537	530	542	522	530	6,392	0	6,392
26		TOTAL WATER ALLOCATED A & G EXPENSES	3,478	3,341	3,624	3,617	3,557	3,515	3,543	3,548	3,504	3,581	3,451	3,503	42,263	0	42,263

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
SUMMARY OF TOTAL UTILITY ADJUSTMENTS TO O & M (6XX.1 - 6XX.8)

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 6 of 9
Preparer: Kimball
Recap Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		TOTAL UTILITY ADJUSTMENTS TO O&M EXPENSES											
Line No.	Account No. and Name	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.1-.8 Salaries & Wages - Employees	43,888	0	0	0	0	0	0	0	0	0	0	43,888
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8 Employee Pensions & Benefits	10,899	0	0	0	0	0	0	0	0	0	0	10,899
4	610.1-.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.8 Purchased Power	10,377	0	0	0	0	0	0	0	0	0	0	10,377
6	616.1-.8 Fuel for Power Production	250	0	0	0	0	0	0	0	0	0	0	250
7	618.1-.8 Chemicals	520	0	0	0	0	0	0	0	0	0	0	520
8	620.1-.8 Materials & Supplies	5,454	0	0	0	0	0	0	0	0	0	0	5,454
9	631.1-.8 Contractual Services - Eng.	174	0	0	0	0	0	0	0	0	0	0	174
10	632.1-.8 Contractual Services - Acct.	921	0	0	0	0	0	0	0	0	0	0	921
11	633.1-.8 Contractual Services - Legal	555	0	0	0	0	0	0	0	0	0	0	555
12	634.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8 Contractual Services - Other	1,537	0	0	0	0	0	0	0	0	0	0	1,537
14	641.1-.8 Rental of Real Building/Real Property	824	0	0	0	0	0	0	0	0	0	0	824
15	642.1-.8 Rental of Equipment	49	0	0	0	0	0	0	0	0	0	0	49
16	650.1-.8 Transportation Expense	3,598	0	0	0	0	0	0	0	0	0	0	3,598
17	656.1-.8 Insurance - Vehicle	632	0	0	0	0	0	0	0	0	0	0	632
18	657.1-.8 Insurance - General Liability	1,298	0	0	0	0	0	0	0	0	0	0	1,298
19	658.1-.8 Insurance - Workman's Comp	785	0	0	0	0	0	0	0	0	0	0	785
20	659.1-.8 Insurance - Other	129	0	0	0	0	0	0	0	0	0	0	129
21	660.1-.8 Advertising Expense	141	0	0	0	0	0	0	0	0	0	0	141
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.8 Reg. Comm. Exp. - Other	313	0	0	0	0	0	0	0	0	0	0	313
24	670.1-.8 Bad Debt Expense	1,128	0	0	0	0	0	0	0	0	0	0	1,128
25	675.1-.8 Miscellaneous Expenses	11,543	0	0	0	0	0	0	0	0	0	0	11,543
26	TOTAL WATER O & M EXPENSES	95,014	0	0	0	0	0	0	0	0	0	0	95,014

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (6XX.1 - 6XX.6)

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 7 of 9
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
						UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES							
Line No.	Account No. and Name	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.1-.6 Salaries & Wages - Employees	13,801	0	0	0	0	0	0	0	0	0	0	13,801
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6 Employee Pensions & Benefits	3,427	0	0	0	0	0	0	0	0	0	0	3,427
4	610.1-.6 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.6 Purchased Power	9,960	0	0	0	0	0	0	0	0	0	0	9,960
6	616.1-.6 Fuel for Power Production	250	0	0	0	0	0	0	0	0	0	0	250
7	618.1-.6 Chemicals	520	0	0	0	0	0	0	0	0	0	0	520
8	620.1-.6 Materials & Supplies	3,959	0	0	0	0	0	0	0	0	0	0	3,959
9	631.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6 Contractual Services - Other	105	0	0	0	0	0	0	0	0	0	0	105
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6 Rental of Equipment	11	0	0	0	0	0	0	0	0	0	0	11
16	650.1-.6 Transportation Expense	2,871	0	0	0	0	0	0	0	0	0	0	2,871
17	656.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6 Insurance - Workman's Comp	247	0	0	0	0	0	0	0	0	0	0	247
20	659.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6 Miscellaneous Expenses	2,321	0	0	0	0	0	0	0	0	0	0	2,321
26	**TOTAL WATER DIRECT O & M EXPENSES**	37,472	0	0	0	0	0	0	0	0	0	0	37,472

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXPENSES (6XX.7)

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the last year O & M expenses.

FPSC
Schedule: B-5(W)
Page 8 of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXPENSES							
Line No.	Account No.	Account Name	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.7	Salaries & Wages - Employees	8,300	0	0	0	0	0	0	0	0	0	0	8,300
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7	Employee Pensions & Benefits	2,061	0	0	0	0	0	0	0	0	0	0	2,061
4	610.7	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7	Purchased Power	29	0	0	0	0	0	0	0	0	0	0	29
6	616.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7	Materials & Supplies	458	0	0	0	0	0	0	0	0	0	0	458
9	631.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7	Transportation Expense	324	0	0	0	0	0	0	0	0	0	0	324
17	656.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7	Insurance - Workman's Comp	148	0	0	0	0	0	0	0	0	0	0	148
20	659.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7	Bad Debt Expense	1,128	0	0	0	0	0	0	0	0	0	0	1,128
25	675.7	Miscellaneous Expenses	2,829	0	0	0	0	0	0	0	0	0	0	2,829
26		TOTAL WATER CUSTOMER ACCOUNT EXPENSES	15,279	0	0	0	0	0	0	0	0	0	0	15,279

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 9 0f 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO ALLOCATED A&G EXPENSES							
Line No.	Account No.	and Name	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.8	Salaries & Wages - Employees	21,787	0	0	0	0	0	0	0	0	0	0	21,787
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits	5,410	0	0	0	0	0	0	0	0	0	0	5,410
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	388	0	0	0	0	0	0	0	0	0	0	388
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	1,037	0	0	0	0	0	0	0	0	0	0	1,037
9	631.8	Contractual Services - Eng.	174	0	0	0	0	0	0	0	0	0	0	174
10	632.8	Contractual Services - Acct.	921	0	0	0	0	0	0	0	0	0	0	921
11	633.8	Contractual Services - Legal	555	0	0	0	0	0	0	0	0	0	0	555
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	1,432	0	0	0	0	0	0	0	0	0	0	1,432
14	641.8	Rental of Real Building/Real Property	824	0	0	0	0	0	0	0	0	0	0	824
15	642.8	Rental of Equipment	38	0	0	0	0	0	0	0	0	0	0	38
16	650.8	Transportation Expense	403	0	0	0	0	0	0	0	0	0	0	403
17	656.8	Insurance - Vehicle	632	0	0	0	0	0	0	0	0	0	0	632
18	657.8	Insurance - General Liability	1,298	0	0	0	0	0	0	0	0	0	0	1,298
19	658.8	Insurance - Workman's Comp	390	0	0	0	0	0	0	0	0	0	0	390
20	659.8	Insurance - Other	129	0	0	0	0	0	0	0	0	0	0	129
21	660.8	Advertising Expense	141	0	0	0	0	0	0	0	0	0	0	141
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.8	Reg. Comm. Exp. - Other	313	0	0	0	0	0	0	0	0	0	0	313
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	6,392	0	0	0	0	0	0	0	0	0	0	6,392
26	TOTAL WATER A & G EXPENSES		42,263	0	0	0	0	0	0	0	0	0	0	42,263

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - TOTAL O&M (.1 - .8) - 1995
WATER

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 1 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount	%
1	601.1-.8	Salaries & Wages - Employees	42,055	43,888	1,833	4.36%
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.8	Employee Pensions & Benefits	10,080	10,899	819	8.12%
4	610.1-.8	Purchased Water	0	0	0	0.00%
5	615.1-.8	Purchased Power	10,467	10,377	(90)	(0.86%)
6	616.1-.8	Fuel for Power Production	0	250	250	100.00%
7	618.1-.8	Chemicals	832	520	(312)	(37.50%)
8	620.1-.8	Materials & Supplies	8,488	5,454	(3,034)	(35.74%)
9	631.1-.8	Contractual Services - Eng.	0	174	174	100.00%
10	632.1-.8	Contractual Services - Acct.	892	921	30	3.33%
11	633.1-.8	Contractual Services - Legal	707	555	(152)	(21.46%)
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.8	Contractual Services - Other	4,423	1,537	(2,886)	(65.25%)
14	641.1-.8	Rental of Real Building/Real Property	770	824	54	7.00%
15	642.1-.8	Rental of Equipment	126	49	(77)	(61.38%)
16	650.1-.8	Transportation Expense	3,306	3,598	292	8.85%
17	656.1-.8	Insurance - Vehicle	585	632	46	7.91%
18	657.1-.8	Insurance - General Liability	1,339	1,298	(41)	(3.05%)
19	658.1-.8	Insurance - Workman's Comp	750	785	36	4.74%
20	659.1-.8	Insurance - Other	122	129	7	6.05%
21	660.1-.8	Advertising Expense	144	141	(4)	(2.56%)
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.1-.8	Reg. Comm. Exp. - Other	475	313	(162)	(34.17%)
24	670.1-.8	Bad Debt Expense	652	1,128	476	73.07%
25	675.1-.8	Miscellaneous Expenses	8,182	11,543	3,361	41.07%
26	**TOTAL WATER O & M EXPENSES**		94,394	95,014	620	0.66%
27	**TOTAL (LESS ACCTS 666 & 667)**		93,919	94,701	782	0.83%

NOTE: See Volume II for variance explanations.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1995 WATER

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No. and Name		(1)	(2) Historic Year Ended 12/31/94	(3) Interim Test Year Ended 12/31/95	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	NOTES
1	601.1-.6	Salaries & Wages - Employees		12,857	13,801	944	7.34%	
2	603.1-.6	Salaries & Wages - Officers, Etc.		0	0	0	0.00%	
3	604.1-.6	Employee Pensions & Benefits		3,081	3,427	346	11.23%	
4	610.1-.6	Purchased Water		0	0	0	0.00%	
5	615.1-.6	Purchased Power		10,093	9,960	(133)	(1.32%)	
6	616.1-.6	Fuel for Power Production		0	250	250	100.00%	
7	618.1-.6	Chemicals		832	520	(312)	(37.50%)	
8	620.1-.6	Materials & Supplies		6,901	3,959	(2,942)	(42.63%)	
9	631.1-.6	Contractual Services - Eng.		0	0	0	0.00%	
10	632.1-.6	Contractual Services - Acct.		0	0	0	0.00%	
11	633.1-.6	Contractual Services - Legal		0	0	0	0.00%	
12	634.1-.6	Contractual Services - Mgmt Fees		0	0	0	0.00%	
13	635.1-.6	Contractual Services - Other		1,961	105	(1,856)	(94.65%)	
14	641.1-.6	Rental of Real Building/Real Property		0	0	0	0.00%	
15	642.1-.6	Rental of Equipment		77	11	(66)	(85.71%)	
16	650.1-.6	Transportation Expense		2,837	2,871	34	1.20%	
17	656.1-.6	Insurance - Vehicle		0	0	0	0.00%	
18	657.1-.6	Insurance - General Liability		0	0	0	0.00%	
19	658.1-.6	Insurance - Workman's Comp		230	247	17	7.39%	
20	659.1-.6	Insurance - Other		0	0	0	0.00%	
21	660.1-.6	Advertising Expense		0	0	0	0.00%	
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.		0	0	0	0.00%	
23	667.1-.6	Reg. Comm. Exp. - Other		0	0	0	0.00%	
24	670.1-.6	Bad Debt Expense		0	0	0	0.00%	
25	675.1-.6	Miscellaneous Expenses		736	2,321	1,585	215.35%	
26	**TOTAL WATER O & M EXPENSES**			39,605	37,472	(2,133)	(5.39%)	
27	**TOTAL (LESS ACCTS 666 & 667)**			39,605	37,472	(2,133)	(5.39%)	

NOTE: See Volume II for variance explanations.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - CUSTOMER ACCOUNT EXPENSES (.7) - 1995 WATER

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 3 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No.	Account Name	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount	Difference %
1	601.7	Salaries & Wages - Employees	8,584	8,300	(284)	(3.31%)
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.7	Employee Pensions & Benefits	2,057	2,061	4	0.19%
4	610.7	Purchased Water	0	0	0	0.00%
5	615.7	Purchased Power	33	29	(4)	(12.23%)
6	616.7	Fuel for Power Production	0	0	0	0.00%
7	618.7	Chemicals	0	0	0	0.00%
8	620.7	Materials & Supplies	513	458	(55)	(10.71%)
9	631.7	Contractual Services - Eng.	0	0	0	0.00%
10	632.7	Contractual Services - Acct.	0	0	0	0.00%
11	633.7	Contractual Services - Legal	0	0	0	0.00%
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.7	Contractual Services - Other	0	0	0	0.00%
14	641.7	Rental of Real Building/Real Property	75	0	(75)	(100.00%)
15	642.7	Rental of Equipment	2	0	(2)	(100.00%)
16	650.7	Transportation Expense	209	324	115	54.94%
17	656.7	Insurance - Vehicle	0	0	0	0.00%
18	657.7	Insurance - General Liability	0	0	0	0.00%
19	658.7	Insurance - Workman's Comp	153	148	(4)	(2.62%)
20	659.7	Insurance - Other	0	0	0	0.00%
21	660.7	Advertising Expense	0	0	0	0.00%
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0.00%
24	670.7	Bad Debt Expense	652	1,128	476	73.03%
25	675.7	Miscellaneous Expenses	612	2,829	2,217	362.21%
26		**TOTAL WATER O & M EXPENSES**	12,890	15,279	2,388	18.53%
27		**TOTAL (LESS ACCTS 666 & 667)**	12,890	15,279	2,388	18.53%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - A&G EXPENSES (.8) - 1995 WATER

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC

Schedule: B-7(W)
Page 4 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No.	and Name	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount	%
1	601.8	Salaries & Wages - Employees	20,615	21,787	1,172	5.69%
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.8	Employee Pensions & Benefits	4,941	5,410	469	9.49%
4	610.8	Purchased Water	0	0	0	0.00%
5	615.8	Purchased Power	341	388	47	13.78%
6	616.8	Fuel for Power Production	0	0	0	0.00%
7	618.8	Chemicals	0	0	0	0.00%
8	620.8	Materials & Supplies	1,074	1,037	(37)	(3.45%)
9	631.8	Contractual Services - Eng.	0	174	174	100.00%
10	632.8	Contractual Services - Acct.	892	921	30	3.36%
11	633.8	Contractual Services - Legal	707	555	(152)	(21.50%)
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.8	Contractual Services - Other	2,462	1,432	(1,030)	(41.83%)
14	641.8	Rental of Real Building/Real Property	695	824	129	18.55%
15	642.8	Rental of Equipment	47	38	(10)	(21.14%)
16	650.8	Transportation Expense	259	403	144	55.52%
17	656.8	Insurance - Vehicle	585	632	46	7.86%
18	657.8	Insurance - General Liability	1,339	1,298	(41)	(3.06%)
19	658.8	Insurance - Workman's Comp	367	390	23	6.27%
20	659.8	Insurance - Other	122	129	7	5.76%
21	660.8	Advertising Expense	144	141	(4)	(2.77%)
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.8	Reg. Comm. Exp. - Other	475	313	(162)	(34.11%)
24	670.8	Bad Debt Expense	0	0	0	0.00%
25	675.8	Miscellaneous Expenses	6,834	6,392	(442)	(6.47%)
26	**TOTAL WATER O & M EXPENSES**		41,899	42,263	363	0.87%
27	**TOTAL (LESS ACCTS 666 & 667)**		41,424	41,950	525	1.27%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

CONTRACTUAL SERVICES - 1995

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

FPSC
Schedule: B-9(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
1	**See Volume II for detailed support.**			

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1995

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

FPSC
Schedule: B-10
Page 1 of 1
Preparer: Ludsen

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	See Volume II, Allocation of 1995 Rate Case Expense for detail.				
2					
3					
4					
5					
6					
7					

8 Estimate Through
9 [ ] PAA
10 [x] Commission Hearing
11
12 Amortization Period 4 Years
13 Explanation if different from Section 367.0816, Florida Statutes:
14

Line No.	Amortization of Rate Case Expense:		(A) Total	Water
15				
16				
17				
18	Prior Unamortized Rate Case Expense			
19	Marco Island	Docket No. 920655-WS	$134,310	
20	GIGA	Docket No. 920199-WS	840,374	
21	Lehigh	Docket No. 911188-WS	99,988	
22			1,074,672	
23	Current Rate Case Expense			
24				
25	Total Projected Rate Case Expense			
26				
27	Annual Amortization		$373,256	$0

28
29 Method of Allocation Between Plants:
30 Average Number of Customers (Plant Specific)
31 See Volume II, Allocation of 1995 Rate Case Expense for detail.
32

Note: May not cross foot due to rounding.

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS - 1995
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide an analysis of all maintenance projects greater than 2% of the projected test year revenues per system which occurred during the 2 years prior to the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description of the total cost or budgeted amount and how often the project should be repeated.

FPSC
Schedule: B-11(W)
Page 1 of 1
Preparer: Kimball

Maintenance projects greater than 2% of test year revenues per system

Line No.	(1) Date	(2) Description	(3) Total Water Cost	(4) How often to repeat
1	**See Volume II for detailed support.**			

Note: May not cross foot due to rounding.

ALLOCATION OF EXPENSES - 1995

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

FPSC
Schedule: B-12(W)
Page 1 of 1
Preparer: Kimball

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules
1	**Please refer to Volume II for a complete description of allocated items, the allocation percentages,**											
2	**a description of the allocation methods, the amounts allocated and supporting schedules.**											
3												
4	**For rate making purposes, the following are the items which are allocated in this filing:**											
5												
6	A-SCHEDULES (RATE BASE):											
7												
8												
9												

10	Allocated Items	Allocation Basis	Recap Schedules
11			
12	(A) Deferred Taxes	Avg Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-1 (W)
13			
14	(B) General Plant	Average No. of Customers (Total Company)	A-5 (W)
15			
16	(C) General Plant Blanket Additions	Average No. of Customers (Total Company)	A-5 (W)
17			
18	(D) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W)
19			
20	(E) Unfunded OPEBs	Average No. of Customers (Total Company)	A-17 (W)
21			
22			
23			
24			
25			
26	B-SCHEDULES (INCOME STATEMENT):		
27			
28			
29			

30	Allocated Items	Allocation Basis	Recap Schedules
31			
32	(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
33			
34	(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
35			
36	(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	B-16 (W)
37			
38	(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-5 (W)
39			
40	(E) Property Taxes	Net Taxable Value	B-15 (W)

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1995
SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-13(W)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W), B-18 (W)
Supporting Schedules: A-5 (W), F-Schedules

Line No.	Account No. and Name	(1)	(2) 1995 Avg. Adj. PIS	(3) DEPRECIATION RATE Life	(4) Rate (%)	(5) 1995 DEPRECIATION EXPENSE Per Books	(6) Utility Adjustment	(7) Adjusted Depreciation Expense	(8) 1995 USED & USEFUL DEPRECIATION EXPENSE Non-used and Useful Percentage	(9) Non-used and Useful Amount	(10) Used and Useful Depreciation Exp.
1	**INTANGIBLE PLANT**									0	
2	301.1	Organization	0	40	2.50%	0	0	0	0.00%	0	0
3	302.1	Franchise	1,426	40	2.50%	36	0	36	0.00%	0	36
4	339.1	Other Plant & Misc.	788	25	4.00%	32	0	32	0.00%	0	32
5	**SOURCE OF SUPPLY & PUMPING**									0	
6	303.2	Land & Land Rights	13,323	NA	NA	0	0	0	0.00%	0	0
7	304.2	Structures & Improvements	33,110	33	3.03%	1,003	0	1,003	0.00%	0	1,003
8	305.2	Collect. & Impound.	11,737	50	2.00%	235	0	235	0.00%	0	235
9	306.2	Lake, River & Other	0	40	2.50%	0	0	0	0.00%	0	0
10	307.2	Wells & Springs	36,685	30	3.33%	1,222	0	1,222	0.00%	0	1,222
11	308.2	Infiltration Galleries	0	40	2.50%	0	0	0	0.00%	0	0
12	309.2	Supply Mains	38,373	35	2.86%	1,097	0	1,097	0.00%	0	1,097
13	310.2	Power Generation Equpi.	277	20	5.00%	14	0	14	0.00%	0	14
14	311.2	Pumping Equipment	109,817	20	5.00%	5,491	0	5,491	0.00%	0	5,491
15	339.2	Other Plant & Misc.	8,272	25	4.00%	331	0	331	0.00%	0	331
16	**WATER TREATMENT PLANT**									0	
17	303.3	Land & Land Rights	1,934	NA	NA	0	0	0	0.00%	0	0
18	304.3	Structures & Improvements	12,453	33	3.03%	377	0	377	0.00%	0	377
19	320.3	Water Treatment Equip.	49,008	22	4.55%	2,230	0	2,230	0.00%	0	2,230
20	321.3	Permeators	0	5	20.00%	0	0	0	0.00%	0	0
21	339.3	Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
22	**TRANSMISSION & DISTRIBUTION**									0	
23	303.4	Land & Land Rights	15	NA	NA	0	0	0	0.00%	0	0
24	304.4	Structures & Improvements	4,532	33	3.03%	137	0	137	0.00%	0	137
25	330.4	Distr. Reservoirs	57,337	37	2.70%	1,548	0	1,548	0.00%	0	1,548
26	331.4	Transmission & Distribution	100,952	43	2.33%	2,352	0	2,352	10.18%	239	2,113
27	333.4	Services	37,635	40	2.50%	941	0	941	0.00%	0	941
28	334.4	Meters & Meter Installation	56,765	20	5.00%	2,838	0	2,838	0.00%	0	2,838
29	335.4	Hydrants	7,916	45	2.22%	176	0	176	0.00%	0	176
30	339.4	Other Plant & Misc.	1,014	25	4.00%	41	0	41	0.00%	0	41
31	**GENERAL PLANT**									0	
32	303.5	Land & Land Rights	2,437	NA	NA	0	0	0	0.00%	0	0
33	304.5	Structures & Improvements	23,029	40	2.50%	576	0	576	0.00%	0	576
34	340.5	Office Furniture & Equipment	14,207	15	6.67%	948	0	948	0.00%	0	948
35	340.51	Computer Equipment	34,418	6	16.67%	5,737	0	5,737	0.00%	0	5,737
36	341.5	Transportation Equipment	20,559	6	16.67%	3,427	0	3,427	0.00%	0	3,427
37	342.5	Stores Equipment	219	18	5.56%	12	0	12	0.00%	0	12
38	343.5	Tools, Shop & Garage	7,799	16	6.25%	487	0	487	0.00%	0	487
39	344.5	Laboratory Equipment	4,716	15	6.67%	315	0	315	0.00%	0	315
40	345.5	Power Operated Equipment	7,483	12	8.33%	623	0	623	0.00%	0	623
41	346.5	Communication Equipment	3,879	10	10.00%	388	0	388	0.00%	0	388
42	347.5	Miscellaneous Equipment	1,816	15	6.67%	121	0	121	0.00%	0	121
43	348.5	Other Tangible Plant	1,442	10	10.00%	144	0	144	0.00%	0	144
44		**INTANGIBLE PLANT**	2,214		3.07%	68	0	68	0.00%	0	68
45		**SUPPLY & PUMPING**	251,594		3.73%	9,393	0	9,393	0.00%	0	9,393
46		**WATER TREATMENT PLANT**	63,395		4.11%	2,607	0	2,607	0.00%	0	2,607
47		**TRANSMISSION & DISTRIBUTION**	266,166		3.02%	8,033	0	8,033	2.98%	239	7,794
48		**GENERAL PLANT**	122,004		10.47%	12,778	0	12,778	0.00%	0	12,778
49		**TOTAL DEPRECIATION EXPENSE**	705,373		4.66%	32,879	0	32,879	0.73%	239	32,640
50		**LESS: AMORTIZATION OF CIAC**				(4,787)	0	(4,787)		0	(4,787)
51		**ET DEPRECIATION EXPENSE - WATER**				28,092	0	28,092		239	27,853

Column:
(2) from Schedule A-5, page 1, column 11.
(8) from F Schedules

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1995
CIAC AMORTIZATION EXPENSE

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-13(W)
Page 2 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3
Supporting Schedules: A-12(W), B-13(W)3/3

Line No.	(1) WATER CIAC Classifications	(2) 1995 Avg. Adj. CIAC Balance	(3) CIAC Amort. Composite Rate	(4) 1995 CIAC AMORTIZATION EXPENSE Per Books	(5) Utility Adjustment	(6) Utility Adjusted CIAC Amort.	(7) 1995 USED & USEFUL CIAC AMORTIZATION EXPENSE Composite Non-used and Useful Percentage	(8) Non-used and Useful Amount	(9) Used and Useful CIAC Amort.
1	Plant Capacity Fees	0	3.79%	0	0	0	0.00%	0	0
2	Line/Main Extension Fees	3,786	2.37%	90	0	90	0.00%	0	90
3	Meter Installation Fees	15,945	5.00%	797	0	797	0.00%	0	797
4	Contributed Lines	0	2.37%	0	0	0	2.98%	0	0
5	Contributed Property Other Than Lines	110,158	3.54%	3,900	0	3,900	0.00%	0	3,900
6	Service Installation Fees	0	2.50%	0	0	0	0.00%	0	0
7	TOTAL WATER CIAC AMORT. EXP.	129,889		4,787	0	4,787		0	4,787

Column:
(2) from A-12 (W)
(3) from B-13 (W) (page 3 of 3)
(7) from B-13 (W) (page 1 of 3)

Notes:
1. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 3)

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1995
COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-13(W)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3,2/3
Supporting Schedules: A-5(W)

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1995 COMPOSITE CIAC AMORTIZATION RATE Average Adjusted UPIS	(3) Average Adjusted Dep. Exp.	(4) Composite CIAC Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	33,110	1,003	3.03%
3	305.2 Collecting & Impounding reservoirs	11,737	235	2.00%
4	306.2 Lake, River & Other Intakes	0	0	0.00%
5	307.2 Wells & Springs	36,685	1,222	3.33%
6	308.2 Infiltration Galleries & Tunnels	0	0	0.00%
7	309.2 Supply Mains	38,373	1,097	2.86%
8	310.2 Power Generation Equipment	277	14	5.05%
9	311.2 Pumping Equipment	109,817	5,491	5.00%
10	339.2 Other Plant & Miscellaneous	8,272	331	4.00%
11	304.3 Structures & Improvements	12,453	377	3.03%
12	320.3 Water Treatment Equipment	49,008	2,230	4.55%
13	321.3 Permeators	0	0	0.00%
14	339.3 Other Plant & Miscellaneous	0	0	0.00%
15	330.4 Distribution Reservoirs	57,337	1,548	2.70%
16	**COMPOSITE RATE**	357,069	13,548	3.79%
17	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
18	304.4 Structures & Improvements	4,532	137	3.02%
19	331.4 Transmission & Distribution	100,952	2,352	2.33%
20	335.4 Hydrants	7,916	176	2.22%
21	339.4 Other Plant & Miscellaneous	1,014	41	4.04%
22	**COMPOSITE RATE**	114,414	2,706	2.37%
23	**METER INSTALLATION FEES:**			
24	334.4 Meters & Meter Installation	56,765	2,838	5.00%
25	**COMPOSITE RATE**	56,765	2,838	5.00%
26	**SERVICE INSTALLATION FEES:**			
27	333.4 Services	37,635	941	2.50%
28	**COMPOSITE RATE**	37,635	941	2.50%
29	**OTHERS: (Weighted Average of Above Rates):**			
30	Plant Capacity Fees (Line 16)	357,069	13,548	3.79%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	114,414	2,706	2.37%
32	Meter Installation Fees (Line 25)	56,765	2,838	5.00%
33	Service Installation Fees (Line 28)	37,635	941	2.50%
34	**COMPOSITE RATE**	565,883	20,033	3.54%

Column:
(2) is From Schedule B-13 (W), page 1, Column 2.
(3) is From Schedule B-13 (W), page 1, Column 7.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1995
UNDER PRESENT INCOME

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)	(6)
		1995 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	5,370	0	5,370	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	3,511	0	3,511	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	3,511	0	3,511		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	5,242	0	5,242		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	5,242	0	5,242		
10	Non-used & Useful Percent			1.46%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(77)	(77)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	5,242	(77)	5,165		
13	**OTHER:**	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	**TOTAL OTHER**	0	0	0		
18	**TOTAL TAXES OTHER (PRESENT INCOME)**	14,124	(77)	14,047		B-1(W)1/3,2/3

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

FPSC
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	119,340	0	119,340	B-4(W)
3	Less:				
4	O & M Expenses	95,014	0	95,014	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	27,853	0	27,853	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	14,124	(77)	14,047	B-15(W)
8	Pre-Tax Operating Expenses	136,990	(77)	136,913	
9	**PRE-TAX OPERATING INCOME**	(17,650)	77	(17,573)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(17,650)	77	(17,573)	
12	Less:				
13	Interest Expense:				
14	Rate Base	363,516	0	363,516	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	18,358	0	18,358	C-3
17	Net Taxable Income (L11 - L16)	(36,008)	77	(35,931)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	(13,890)	30	(13,860)	
20	Less:				
21	Parent Debt Adjustment	1,080	0	1,080	C-1(W)
22	Investment Tax Credit	172	0	172	C-7(W)
23	**TOTAL INCOME TAXES**	(15,143)	30	(15,113)	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1995

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that shows the calculation of the acquisition adjustment amortization expense for the test year.

FPSC
Schedule: B-18 (W)
Page 1 of 1
Preparer: Kimball
Supporting Schedules: B-13 (W)
Recap Schedule: B-1 (W)

(1)		(2)	(3)	(4)	(5)	(6)
		ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Average Adjusted Acquisition Adjustment Balance	0			A-20 (W)	
2	Last Authorized Amortization Rate					
3	Total Amortization Expense	0	0	0		
4	Non-Used & Useful Amort. Exp.	0	0	0	From Below	
5	**NET AMORTIZATION EXPENSE**	0	0	0		B-1 (W)

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

		1995 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Adjusted Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
6	Total Amortization Expense	0	0	0	From Above	
7	Composite Non-Used & Useful Depreciation Rate (%)	0.73%	0.00%	0.73%	B-13 (W)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

Company: SSU / Polk / Orange Hill/Sugar Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) 1995 AVERAGE RATE BASE Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedules
1	Utility Plant in Service	156,737	0	156,737	A-5 (W)
2	Utility Land & Land Rights	17,244	0	17,244	A-5 (W)
3	Non-Used and Useful	(870)	0	(870)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(46,072)	0	(46,072)	A-9 (W)
6	CIAC	(16,370)	0	(16,370)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	3,861	0	3,861	A-14 (W)
9	Acquisition Adjustments	0	0	0	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (W)
11	Advances for Construction	0	0	0	A-16 (W)
12	Unfunded Post-Retirement Benefits	(1,378)	0	(1,378)	Vol. II
13	Deferred Taxes	(2,461)	0	(2,461)	C-7 (W)
14	Working Capital Allowance	4,755	0	4,755	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	115,446	0	115,446	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1995

Company: SSU / Polk / Orange Hill/Sugar Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC
Schedule: A-3 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**A. UTILITY PLANT IN SERVICE:**			A-5 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6				
7		0	0	
8	**B. UTILITY LAND & LAND RIGHTS:**			A-5 (W)
9	1.	0	0	
10				
11	2.	0	0	
12				
13				
14		0	0	
15	**C. NON-USED AND USEFUL:**			A-7 (W)
16	1.	0	0	
17				
18	2.	0	0	
19				
20				
21		0	0	
22	**D. CONSTRUCTION WORK IN PROGRESS:**			
23	1.	0	0	
24				
25	2.	0	0	
26				
27				
28		0	0	
29	**E. ACCUMULATED DEPRECIATION:**			A-9 (W)
30	1.	0	0	
31				
32	2.	0	0	
33				
34				
35		0	0	
36	**F. CIAC:**			A-12 (W)
37	1.	0	0	
38				
39	2.	0	0	
40				
41				
42		0	0	
43				
44	**SUBTOTAL**	0	0	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1995

Company: SSU / Polk / Orange Hill/Sugar Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC
Schedule: A-3 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**G. ACCUMULATED AMORTIZATION OF CIAC**			A-14 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6		0	0	
7	**H. ACQUISITION ADJUSTMENT**			A-20 (W)
8	1.	0	0	
9				
10	2.	0	0	
11				
12		0	0	
13	**I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS**			A-20 (W)
14	1.	0	0	
15				
16	2.	0	0	
17				
18		0	0	
19	**J. ADVANCES FOR CONSTRUCTION**			A-16 (W)
20	1.	0	0	
21				
22	2.	0	0	
23				
24		0	0	
25	**K. DEFERRED TAXES**			C-6 (W)
26	1.	0	0	
27				
28	2.	0	0	
29				
30		0	0	
31	**L. WORKING CAPITAL ALLOWANCE**			A-17 (W)
32	1.	0	0	
33				
34	2.	0	0	
35				
36		0	0	
37	**M. OTHER**			A-21 (W)
38	1.	0	0	
39				
40	2.	0	0	
41				
42		0	0	
43				
44	**TOTAL WATER RATE BASE ADJUSTMENTS**	0	0	

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Polk / Orange Hill/Sugar Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-4 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Plant In Service Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29	**04/30/89 Balance Per County Resolution Dated 04/24/90**	127,200
30	Utility Adjustments to ordered balance (1)	0
31	1989 Additions	6,931
32	1989 Retirements	1,019
33	1989 Adjustments	0
34	1989 Net Additions	5,912
35	**12/31/89 Balance**	133,112
36		
37		
38	1990 Additions	196
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	196
42	**12/31/90 Balance**	133,308

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Polk / Orange Hill/Sugar Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-4 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Water Plant In Service Year-End Balances
1	**12/31/90 Balance**		133,308
2			
3			
4	1991 Additions		24,182
5	1991 Retirements		2,356
6	1991 Adjustments		0
7	1991 Net Additions		21,826
8	**12/31/91 Balance**		155,134
9			
10			
11	1992 Additions		0
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		0
15	**12/31/92 Balance**		155,134
16			
17			
18	1993 Additions		1,738
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	(7,683)
21	1993 Net Additions		(5,945)
22	**12/31/93 Balance**		149,189
23			
24			
25	1994 Additions		21,623
26	1994 Retirements		1,036
27	1994 Adjustments		0
28	1994 Net Additions		20,587
29	**12/31/94 Balance**		169,776
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(280)
32	1995 Additions		9,355
33	1995 Retirements		385
34	1995 Adjustments		0
35	1995 Net Additions		8,970
36	**12/31/95 Balance**		178,467
37			
38			
39	1996 Additions		
40	1996 Retirements		
41	1996 Adjustments		
42	1996 Net Additions		
43	**12/31/96 Balance**		

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Polk / Orange Hill/Sugar Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the beginning, ending and average balances of PIS by account for the the prior year and the test year.

FPSC
Schedule: A-5 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1995 PLANT IN SERVICE							1995 AVERAGE BALANCE		
Line No.	Account No. and Name	Balance Per Books 12/31/94	Net Additions 12/31/94 - 12/31/95 Gross	Retirements	Net	Balance Per Books 12/31/95	Utility Adjustments	Adjusted Balance 12/31/95	Balance Per Books	Utility Adjustments	Adjusted Utility Balance
1	**INTANGIBLE PLANT**										
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	1,319	0	0	0	1,319	0	1,319	1,319	0	1,319
4	339.1 Other Plant & Miscellaneous	173	0	0	0	173	0	173	173	0	173
5	**SOURCE OF SUPPLY & PUMPING**										
6	303.2 Land & Land Rights	8,540	0	0	0	8,540	0	8,540	8,540	0	8,540
7	304.2 Structures & Improvements	2,885	0	0	0	2,885	0	2,885	2,885	0	2,885
8	305.2 Collecting & Impounding reservoirs	18,575	0	0	0	18,575	0	18,575	18,575	0	18,575
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	8,902	0	0	0	8,902	0	8,902	8,902	0	8,902
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	8,116	0	0	0	8,116	0	8,116	8,116	0	8,116
13	310.2 Power Generation Equipment	13,662	0	0	0	13,662	0	13,662	13,662	0	13,662
14	311.2 Pumping Equipment	18,892	0	0	0	18,892	0	18,892	18,892	0	18,892
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**										
17	303.3 Land & Land Rights	7,969	0	0	0	7,969	0	7,969	7,969	0	7,969
18	304.3 Structures & Improvements	5,148	0	0	0	5,148	0	5,148	5,148	0	5,148
19	320.3 Water Treatment Equipment	7,809	27	0	27	7,836	0	7,836	7,822	0	7,822
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**										
23	303.4 Land & Land Rights	4	0	0	0	4	0	4	4	0	4
24	304.4 Structures & Improvements	626	0	0	0	626	0	626	626	0	626
25	330.4 Distribution Reservoirs	222	0	0	0	222	0	222	222	0	222
26	331.4 Transmission & Distribution	8,194	777	0	777	8,971	0	8,971	8,582	0	8,582
27	333.4 Services	5,769	1,093	0	1,093	6,861	0	6,861	6,315	0	6,315
28	334.4 Meters & Meter Installation	18,585	1,170	0	1,170	19,756	0	19,756	19,171	0	19,171
29	335.4 Hydrants	125	43	0	43	168	0	168	146	0	146
30	339.4 Other Plant & Miscellaneous	295	0	0	0	295	0	295	295	0	295
31	**GENERAL PLANT**										
32	303.5 Land & Land Rights	731	0	0	0	731	0	731	731	0	731
33	304.5 Structures & Improvements	6,521	791	(9)	782	7,303	0	7,303	6,912	0	6,912
34	340.5 Office Furniture & Equipment	3,978	571	0	571	4,549	0	4,549	4,264	0	4,264
35	340.51 Computer Equipment	9,802	1,056	0	1,056	10,858	0	10,858	10,330	0	10,330
36	341.5 Transportation Equipment	5,964	776	(364)	412	6,376	0	6,376	6,170	0	6,170
37	342.5 Stores Equipment	65	2	0	2	66	0	66	66	0	66
38	343.5 Tools, Shop & Garage Equipment	2,230	223	(1)	222	2,452	0	2,452	2,341	0	2,341
39	344.5 Laboratory Equipment	633	1,565	0	1,565	2,198	0	2,198	1,415	0	1,415
40	345.5 Power Operated Equipment	2,210	73	(2)	71	2,281	0	2,281	2,246	0	2,246
41	346.5 Communication Equipment	1,006	317	0	317	1,323	0	1,323	1,164	0	1,164
42	347.5 Miscellaneous Equipment	532	36	(9)	27	559	0	559	545	0	545
43	348.5 Other Tangible Plant	15	836	0	836	851	0	851	433	0	433
44	**INTANGIBLE PLANT**	1,492	0	0	0	1,492	0	1,492	1,492	0	1,492
45	**SUPPLY & PUMPING**	79,572	0	0	0	79,572	0	79,572	79,572	0	79,572
46	**WATER TREATMENT PLANT**	20,926	27	0	27	20,953	0	20,953	20,939	0	20,939
47	**TRANSMISSION & DISTRIBUTION**	33,820	3,082	0	3,082	36,902	0	36,902	35,361	0	35,361
48	**GENERAL PLANT**	33,666	6,246	(385)	5,861	39,547	0	39,547	36,617	0	36,617
49	**TOTAL PLANT IN SERVICE**	169,496	9,355	(385)	8,970	178,467	0	178,467	173,981	0	173,981
50	**LAND & LAND RIGHTS**	17,244	0	0	0	17,244	0	17,244	17,244	0	17,244
51	**TOTAL PIS LESS LAND**	152,252	9,355	(385)	8,970	161,222	0	161,222	156,737	0	156,737

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Polk / Orange Hill/Sugar Creek
Docket No : 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide month ending balances for PIS by account for each month of the test year, the ending balance for the prior year and the test year average balance.

FPSC
Schedule: A-5 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

Line No	(1) Account No. and Name	(2) Balance Per Books 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/95	(15) Net Additions	(16) Average Balance 1995
1	**INTANGIBLE PLANT**															
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	1,319	1,319	1,319	1,319	1,319	1,319	1,319	1,319	1,319	1,319	1,319	1,319	1,319	0	1,319
4	339.1 Other Plant & Miscellaneous	173	173	173	173	173	173	173	173	173	173	173	173	173	0	173
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	8,540	8,540	8,540	8,540	8,540	8,540	8,540	8,540	8,540	8,540	8,540	8,540	8,540	0	8,540
7	304.2 Structures & Improvements	2,885	2,885	2,885	2,885	2,885	2,885	2,885	2,885	2,885	2,885	2,885	2,885	2,885	0	2,885
8	305.2 Collecting & Impounding reservoirs	18,575	18,575	18,575	18,575	18,575	18,575	18,575	18,575	18,575	18,575	18,575	18,575	18,575	0	18,575
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	8,902	8,902	8,902	8,902	8,902	8,902	8,902	8,902	8,902	8,902	8,902	8,902	8,902	0	8,902
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	8,116	8,116	8,116	8,116	8,116	8,116	8,116	8,116	8,116	8,116	8,116	8,116	8,116	0	8,116
13	310.2 Power Generation Equipment	13,662	13,662	13,662	13,662	13,662	13,662	13,662	13,662	13,662	13,662	13,662	13,662	13,662	0	13,662
14	311.2 Pumping Equipment	18,892	18,892	18,892	18,892	18,892	18,892	18,892	18,892	18,892	18,892	18,892	18,892	18,892	0	18,892
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	7,969	7,969	7,969	7,969	7,969	7,969	7,969	7,969	7,969	7,969	7,969	7,969	7,969	0	7,969
18	304.3 Structures & Improvements	5,148	5,148	5,148	5,148	5,148	5,148	5,148	5,148	5,148	5,148	5,148	5,148	5,148	0	5,148
19	320.3 Water Treatment Equipment	7,809	7,809	7,809	7,809	7,809	7,809	7,809	7,809	7,809	7,809	7,809	7,809	7,836	27	7,822
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	4	4	4	4	4	4	4	4	4	4	4	4	4	0	4
24	304.4 Structures & Improvements	626	626	626	626	626	626	626	626	626	626	626	626	626	0	626
25	330.4 Distribution Reservoirs	222	222	222	222	222	222	222	222	222	222	222	222	222	0	222
26	331.4 Transmission & Distribution	8,194	8,199	8,199	8,199	8,199	8,199	8,199	8,199	8,199	8,199	8,206	8,206	8,971	777	8,582
27	333.4 Services	5,769	5,776	5,776	5,776	5,776	5,776	5,776	5,776	5,776	5,776	5,785	5,785	6,861	1,093	6,315
28	334.4 Meters & Meter Installation	16,585	16,594	16,594	16,594	16,594	16,594	16,594	16,594	16,594	16,594	16,603	16,603	19,756	1,170	19,171
29	335.4 Hydrants	125	125	125	125	125	125	125	125	125	125	126	126	168	43	146
30	339.4 Other Plant & Miscellaneous	295	295	295	295	295	295	295	295	295	295	295	295	295	0	295
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	731	731	731	731	731	731	731	731	731	731	731	731	731	0	731
33	304.5 Structures & Improvements	6,521	6,526	6,536	6,546	6,554	6,558	6,911	6,912	6,912	6,912	6,912	6,912	7,303	782	6,912
34	340.5 Office Furniture & Equipment	3,978	3,982	3,989	3,997	4,003	4,006	4,260	4,261	4,261	4,261	4,261	4,261	4,549	571	4,264
35	340.51 Computer Equipment	9,802	9,809	9,822	9,836	9,847	9,852	10,323	10,324	10,324	10,324	10,324	10,324	10,856	1,056	10,330
36	341.5 Transportation Equipment	5,964	5,969	5,977	5,977	5,982	5,986	6,328	6,328	6,328	6,328	6,328	6,328	6,376	412	6,170
37	342.5 Stores Equipment	65	65	65	65	65	65	66	66	66	66	66	66	66	2	66
38	343.5 Tools, Shop & Garage Equipment	2,230	2,231	2,234	2,237	2,239	2,240	2,340	2,340	2,340	2,340	2,340	2,340	2,452	222	2,341
39	344.5 Laboratory Equipment	633	643	662	684	700	708	1,405	1,407	1,407	1,407	1,407	1,407	2,198	1,565	1,415
40	345.5 Power Operated Equipment	2,210	2,211	2,212	2,213	2,213	2,214	2,246	2,246	2,246	2,246	2,246	2,246	2,281	71	2,246
41	346.5 Communication Equipment	1,006	1,008	1,012	1,016	1,019	1,021	1,162	1,163	1,163	1,163	1,163	1,163	1,323	317	1,164
42	347.5 Miscellaneous Equipment	532	532	532	532	533	533	549	549	549	549	549	549	559	27	545
43	348.5 Other Tangible Plant	15	20	30	42	50	55	428	428	428	428	428	428	851	836	433
44	**INTANGIBLE PLANT**	1,492	1,492	1,492	1,492	1,492	1,492	1,492	1,492	1,492	1,492	1,492	1,492	1,492	0	1,492
45	**SUPPLY & PUMPING**	79,572	79,572	79,572	79,572	79,572	79,572	79,572	79,572	79,572	79,572	79,572	79,572	79,572	0	79,572
46	**WATER TREATMENT PLANT**	20,926	20,926	20,926	20,926	20,926	20,926	20,926	20,926	20,926	20,926	20,926	20,926	20,953	27	20,939
47	**TRANSMISSION & DISTRIBUTION**	33,620	33,841	33,841	33,841	33,841	33,841	33,841	33,841	33,841	33,841	33,867	33,867	36,902	3,062	35,361
48	**GENERAL PLANT**	33,686	33,726	33,802	33,875	33,937	33,969	36,750	36,756	36,756	36,756	36,756	36,756	39,547	5,861	36,617
49	**TOTAL PLANT IN SERVICE**	169,496	169,558	169,633	169,707	169,769	169,800	172,581	172,587	172,587	172,587	172,613	172,613	178,467	8,970	173,981
50	**LAND & LAND RIGHTS**	17,244	17,244	17,244	17,244	17,244	17,244	17,244	17,244	17,244	17,244	17,244	17,244	17,244	0	17,244
51	**TOTAL PIS LESS LAND**	152,252	152,313	152,389	152,462	152,524	152,556	155,337	155,343	155,343	155,343	155,369	155,369	161,222	8,970	156,737

MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Polk / Orange Hill/Sugar Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year net additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Net Additions	(15) Average Balance 1995
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	27	27	14
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	5	0	0	0	0	0	0	0	0	7	0	765	777	388
27	333.4 Services	8	0	0	0	0	0	0	0	0	9	0	1,076	1,093	546
28	334.4 Meters & Meter Installation	8	0	0	0	0	0	0	0	0	10	0	1,152	1,170	585
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	42	43	21
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	5	10	10	8	4	353	1	0	0	0	0	391	782	391
34	340.5 Office Furniture & Equipment	4	7	8	6	3	254	1	0	0	0	0	288	571	285
35	340.51 Computer Equipment	7	13	14	11	5	471	1	0	0	0	0	533	1,056	528
36	341.5 Transportation Equipment	5	8	(0)	6	4	342	(0)	0	0	0	0	48	412	206
37	342.5 Stores Equipment	0	0	0	0	0	1	0	0	0	0	0	1	2	1
38	343.5 Tools, Shop & Garage Equipment	1	3	3	2	1	99	0	0	0	0	0	112	222	111
39	344.5 Laboratory Equipment	10	19	21	16	8	698	2	0	0	0	0	791	1,565	782
40	345.5 Power Operated Equipment	0	1	1	1	0	32	0	0	0	0	0	35	71	35
41	346.5 Communication Equipment	2	4	4	3	2	141	0	0	0	0	0	160	317	158
42	347.5 Miscellaneous Equipment	0	0	0	0	0	16	0	0	0	0	0	10	27	14
43	348.5 Other Tangible Plant	5	10	11	9	4	373	1	0	0	0	0	422	836	418
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	27	27	14
47	**TRANSMISSION & DISTRIBUTION**	21	0	0	0	0	0	0	0	0	25	0	3,035	3,082	1,540
48	**GENERAL PLANT**	40	76	73	62	32	2,781	6	0	0	0	0	2,781	5,861	2,930
49	**TOTAL NET ADDITIONS**	61	76	73	62	32	2,781	6	0	0	26	0	5,853	8,970	4,484
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	61	76	73	62	32	2,781	6	0	0	26	0	5,853	8,970	4,484

Note: May not cross [illegible] to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Polk / Orange Hill/Sugar Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of last year gross additions for PIS by account for each month of the last year and the average.

FPSC
Schedule: A-5 (W)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Gross Additions	(15) Ave. Gross Additions 1995
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	27	27	14
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	5	0	0	0	0	0	0	0	0	7	0	765	777	388
27	333.4 Services	8	0	0	0	0	0	0	0	0	9	0	1,076	1,093	546
28	334.4 Meters & Meter Installation	8	0	0	0	0	0	0	0	0	10	0	1,152	1,170	585
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	42	43	21
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	5	10	11	8	4	353	1	0	0	0	0	400	791	396
34	340.5 Office Furniture & Equipment	4	7	8	6	3	254	1	0	0	0	0	288	571	285
35	340.51 Computer Equipment	7	13	14	11	5	471	1	0	0	0	0	533	1,056	528
36	341.5 Transportation Equipment	5	10	11	8	4	346	1	0	0	0	0	392	776	388
37	342.5 Stores Equipment	0	0	0	0	0	1	0	0	0	0	0	1	2	1
38	343.5 Tools, Shop & Garage Equipment	1	3	3	2	1	99	0	0	0	0	0	113	223	112
39	344.5 Laboratory Equipment	10	19	21	16	8	698	2	0	0	0	0	791	1,565	782
40	345.5 Power Operated Equipment	0	1	1	1	0	32	0	0	0	0	0	37	73	36
41	346.5 Communication Equipment	2	4	4	3	2	141	0	0	0	0	0	160	317	159
42	347.5 Miscellaneous Equipment	0	0	0	0	0	16	0	0	0	0	0	18	36	18
43	348.5 Other Tangible Plant	5	10	11	9	4	373	1	0	0	0	0	422	836	418
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	27	27	14
47	**TRANSMISSION & DISTRIBUTION**	21	0	0	0	0	0	0	0	0	26	0	3,035	3,082	1,540
48	**GENERAL PLANT**	40	77	85	64	32	2,785	7	0	0	0	0	3,155	6,246	3,123
49	**TOTAL GROSS ADDITIONS**	61	77	85	64	32	2,785	7	0	0	26	0	6,217	9,355	4,677
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	61	77	85	64	32	2,785	7	0	0	26	0	6,217	9,355	4,677

MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Polk / Orange Hill/Sugar Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of last year retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Total Retirements	(15) Average Retirements 1995
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	9	9	5
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	2	11	2	0	4	1	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	344	364	182
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	1	1	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	2	2	1
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	8	8	4
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	2	12	2	0	4	1	0	0	0	0	354	385	192
49	**TOTAL RETIREMENTS**	0	2	12	2	0	4	1	0	0	0	0	354	385	192
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	2	12	2	0	4	1	0	0	0	0	354	385	192

442

Note: May no ca (to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Polk / Orange Hill/Sugar Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year adjustments for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Total Adjustments	(15) Ave. Utility Adjustments 1995
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Polk / Orange Hill/Sugar Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the average balance for plant in service and the non-used and useful percentage and amount.

FPSC
Schedule: A-5 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(W)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-5 (W)(1 of 7)	(3) 1995 NON-USED & USEFUL Percentage F-Schedules	(4) 1995 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	0	0.00%	0
3	302.1 Franchises	1,319	0.00%	0
4	339.1 Other Plant & Miscellaneous	173	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	8,540	0.00%	0
7	304.2 Structures & Improvements	2,865	0.00%	0
8	305.2 Collecting & Impounding reservoirs	18,575	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	8,902	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	8,116	0.00%	0
13	310.2 Power Generation Equipment	13,662	0.00%	0
14	311.2 Pumping Equipment	18,892	0.00%	0
15	339.2 Other Plant & Miscellaneous	0	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	7,999	0.00%	0
18	304.3 Structures & Improvements	5,148	0.00%	0
19	320.3 Water Treatment Equipment	7,822	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	0	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	4	0.00%	0
24	304.4 Structures & Improvements	626	0.00%	0
25	330.4 Distribution Reservoirs	222	0.00%	0
26	331.4 Transmission & Distribution	8,582	13.76%	1,181
27	333.4 Services	6,315	0.00%	0
28	334.4 Meters & Meter Installation	19,171	0.00%	0
29	335.4 Hydrants	146	0.00%	0
30	339.4 Other Plant & Miscellaneous	295	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	731	0.00%	0
33	304.5 Structures & Improvements	8,912	0.00%	0
34	340.5 Office Furniture & Equipment	4,264	0.00%	0
35	340.51 Computer Equipment	10,330	0.00%	0
36	341.5 Transportation Equipment	6,170	0.00%	0
37	342.5 Stores Equipment	66	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	2,341	0.00%	0
39	344.5 Laboratory Equipment	1,415	0.00%	0
40	345.5 Power Operated Equipment	2,246	0.00%	0
41	346.5 Communication Equipment	1,164	0.00%	0
42	347.5 Miscellaneous Equipment	545	0.00%	0
43	348.5 Other Tangible Plant	433	0.00%	0
44	**INTANGIBLE PLANT**	1,492	0.00%	0
45	**SUPPLY & PUMPING**	79,572	0.00%	0
46	**WATER TREATMENT PLANT**	20,939	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	35,361	3.34%	1,181
48	**GENERAL PLANT**	36,617	0.00%	0
49	**TOTAL PLANT IN SERVICE**	173,981	0.68%	1,181
50	**LAND & LAND RIGHTS**	17,244	0.00%	0
51	**TOTAL PIS LESS LAND**	156,737	0.75%	1,181

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NON-USED AND USEFUL PLANT - 1995
SUMMARY

Company: SSU / Polk / Orange Hill/Sugar Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a summary of the items included in Non-Used and Useful Plant. Submit additional supporting schedules if necessary.

FPSC
Schedule: A-7 (W)
Page 1 of 1
Preparer: Kimball
Recap schedules: A-1(W)

Line No.	(1) Description	(2) AVERAGE 1995 - NON-USED & USEFUL Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	Supporting Schedules
1	Plant in Service	1,181	0	1,181	A-5 (W)
2	Land	0	0	0	A-5 (W)
3	Accumulated Depreciation	(311)	0	(311)	A-9 (W)
4	CIAC	0	0	0	A-12 (W)
5	Accumulated Amort. of CIAC	0	0	0	A-14 (W)
6	Advances for Construction	0	0	0	A-16 (W)
7	Other	0	0	0	A-20 (W)
8	**TOTAL WATER NON-USED & USEFUL**	870	0	870	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Polk / Orange Hill/Sugar Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-8 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Depr. Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29	**04/30/89 Balance Per County Resolution Dated 04/24/90**	13,853
30	Utility Adjustments to ordered balance (1)	0
31	1989 Additions	1,788
32	1989 Retirements	1,019
33	1989 Adjustments	0
34	1989 Net Additions	769
35	**12/31/89 Balance**	14,622
36		
37		
38	1990 Additions	2,756
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	2,756
42	**12/31/90 Balance**	17,378

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Polk / Orange Hill/Sugar Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-6 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Depr. Year-End Balances
1	**12/31/90 Balance**	17,378
2		
3		
4	1991 Additions	3,165
5	1991 Retirements	547
6	1991 Adjustments	0
7	1991 Net Additions	2,639
8	**12/31/91 Balance**	20,016
9		
10		
11	1992 Additions	3,612
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	3,612
15	**12/31/92 Balance**	23,628
16		
17		
18	1993 Additions	3,634
19	1993 Retirements	0
20	1993 Adjustments — General Plant Allocation True-up	10,324
21	1993 Net Additions	13,958
22	**12/31/93 Balance**	37,586
23		
24		
25	1994 Additions	6,252
26	1994 Retirements	1,036
27	1994 Adjustments	0
28	1994 Net Additions	5,216
29	**12/31/94 Balance**	42,802
30		
31	**Adjustment to beginning balance** — General Plant re-allocation true-up	(126)
32	1995 Additions	7,170
33	1995 Retirements	385
34	1995 Adjustments	0
35	1995 Net Additions	6,785
36	**12/31/95 Balance**	49,461
37		
38		
39	1996 Additions	
40	1996 Retirements	
41	1996 Adjustments	
42	1996 Net Additions	
43	**12/31/96 Balance**	

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

7/11/95 2:31 PM A06W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Polk / Orange Hill/Sugar Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation by account for the the prior year and the test year.

FPSC
Schedule: A-9 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1995 ACCUMULATED DEPRECIATION					1995 AVERAGE BALANCE		
Line No.	Account No. and Name	Balance Per Books 12/31/94	Net Additions	Balance Per Books 12/31/95	Utility Adjustments	Adjusted Balance 12/31/95	Balance Per Books	Utility Adjustments	Adjusted Utility Balance
1	**INTANGIBLE PLANT**								
2	301.1 Organization	0	0	0	0	0	0	0	0
3	302.1 Franchises	170	26	196	0	196	183	0	183
4	339.1 Other Plant & Miscellaneous	39	7	46	0	46	43	0	43
5	**SOURCE OF SUPPLY & PUMPING**								
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	769	58	827	0	827	798	0	798
8	305.2 Collecting & Impounding reservoirs	4,189	372	4,561	0	4,561	4,375	0	4,375
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	2,139	223	2,362	0	2,362	2,251	0	2,251
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	2,511	162	2,673	0	2,673	2,592	0	2,592
13	310.2 Power Generation Equipment	2,392	683	3,075	0	3,075	2,734	0	2,734
14	311.2 Pumping Equipment	5,263	472	5,735	0	5,735	5,499	0	5,499
15	339.2 Other Plant & Miscellaneous	(4)	0	(4)	0	(4)	(4)	0	(4)
16	**WATER TREATMENT PLANT**								
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	1,026	129	1,155	0	1,155	1,091	0	1,091
19	320.3 Water Treatment Equipment	2,062	196	2,258	0	2,258	2,160	0	2,160
20	321.3 Permeators	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**								
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	224	19	243	0	243	234	0	234
25	330.4 Distribution Reservoirs	32	6	38	0	38	35	0	35
26	331.4 Transmission & Distribution	2,177	172	2,349	0	2,349	2,263	0	2,263
27	333.4 Services	1,630	316	1,946	0	1,946	1,788	0	1,788
28	334.4 Meters & Meter Installation	3,024	479	3,503	0	3,503	3,264	0	3,264
29	335.4 Hydrants	19	4	23	0	23	21	0	21
30	339.4 Other Plant & Miscellaneous	123	12	135	0	135	129	0	129
31	**GENERAL PLANT**								
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	1,479	164	1,643	0	1,643	1,561	0	1,561
34	340.5 Office Furniture & Equipment	1,788	284	2,072	0	2,072	1,930	0	1,930
35	340.51 Computer Equipment	3,265	1,722	4,987	0	4,987	4,126	0	4,126
36	341.5 Transportation Equipment	3,937	665	4,602	0	4,602	4,270	0	4,270
37	342.5 Stores Equipment	19	4	23	0	23	21	0	21
38	343.5 Tools, Shop & Garage Equipment	1,106	145	1,251	0	1,251	1,179	0	1,179
39	344.5 Laboratory Equipment	160	94	254	0	254	207	0	207
40	345.5 Power Operated Equipment	2,141	185	2,326	0	2,326	2,233	0	2,233
41	346.5 Communication Equipment	497	116	613	0	613	555	0	555
42	347.5 Miscellaneous Equipment	77	27	104	0	104	90	0	90
43	348.5 Other Tangible Plant	422	43	465	0	465	444	0	444
44	**INTANGIBLE PLANT**	209	33	242	0	242	226	0	226
45	**SUPPLY & PUMPING**	17,259	1,970	19,229	0	19,229	18,245	0	18,245
46	**WATER TREATMENT PLANT**	3,088	325	3,413	0	3,413	3,251	0	3,251
47	**TRANSMISSION & DISTRIBUTION**	7,229	1,008	8,237	0	8,237	7,734	0	7,734
48	**GENERAL PLANT**	14,891	3,449	18,340	0	18,340	16,616	0	16,616
49	**TOTAL ACCUMULATED DEPRECIATION**	42,676	6,785	49,461	0	49,461	46,072	0	46,072

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Polk / Orange Hill/Sugar Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide month ending balances for Accumulated Depreciation by account for each month of the test year, the ending balance from the prior year and the test year average balance.

FPSC
Schedule: A-9 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/95	(15) Net Additions	(16) Per Books Ave. Bal. 1995
1	**INTANGIBLE PLANT**															
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	170	172	174	176	178	180	184	186	188	190	192	194	196	26	183
4	339.1 Other Plant & Miscellaneous	39	40	41	42	43	44	40	41	42	43	44	45	46	7	43
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	769	774	779	784	789	794	797	802	807	812	817	822	827	58	798
8	305.2 Collecting & Impounding reservoirs	4,189	4,220	4,251	4,282	4,313	4,344	4,375	4,406	4,437	4,468	4,499	4,530	4,561	372	4,375
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	2,139	2,158	2,177	2,196	2,215	2,234	2,248	2,267	2,286	2,305	2,324	2,343	2,362	223	2,251
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	2,511	2,525	2,539	2,553	2,567	2,581	2,589	2,603	2,617	2,631	2,645	2,659	2,673	162	2,592
13	310.2 Power Generation Equipment	2,392	2,449	2,506	2,563	2,620	2,677	2,733	2,790	2,847	2,904	2,961	3,018	3,075	683	2,734
14	311.2 Pumping Equipment	5,263	5,302	5,341	5,380	5,419	5,458	5,501	5,540	5,579	5,618	5,657	5,696	5,735	472	5,499
15	339.2 Other Plant & Miscellaneous	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	0	(4)
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	1,026	1,037	1,048	1,059	1,070	1,081	1,089	1,100	1,111	1,122	1,133	1,144	1,155	129	1,091
19	320.3 Water Treatment Equipment	2,062	2,078	2,094	2,110	2,126	2,142	2,162	2,178	2,194	2,210	2,226	2,242	2,258	196	2,160
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	224	226	228	230	232	234	231	233	235	237	239	241	243	19	234
25	330.4 Distribution Reservoirs	32	33	34	35	36	37	32	33	34	35	36	37	38	6	35
26	331.4 Transmission & Distribution	2,177	2,191	2,205	2,219	2,233	2,247	2,265	2,279	2,293	2,307	2,321	2,335	2,349	172	2,263
27	333.4 Services	1,630	1,656	1,682	1,708	1,734	1,760	1,790	1,816	1,842	1,868	1,894	1,920	1,946	316	1,788
28	334.4 Meters & Meter Installation	3,024	3,064	3,104	3,144	3,184	3,224	3,263	3,303	3,343	3,383	3,423	3,463	3,503	479	3,264
29	335.4 Hydrants	19	19	19	19	19	19	23	23	23	23	23	23	23	4	21
30	339.4 Other Plant & Miscellaneous	123	124	125	126	127	128	129	130	131	132	133	134	135	12	129
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	1,479	1,493	1,507	1,521	1,535	1,549	1,568	1,582	1,596	1,610	1,624	1,638	1,843	184	1,561
34	340.5 Office Furniture & Equipment	1,788	1,812	1,836	1,860	1,884	1,908	1,928	1,952	1,976	2,000	2,024	2,048	2,072	284	1,930
35	340.51 Computer Equipment	3,265	3,409	3,553	3,697	3,841	3,985	4,123	4,267	4,411	4,555	4,699	4,843	4,987	1,722	4,126
36	341.5 Transportation Equipment	3,937	4,023	4,107	4,182	4,266	4,352	4,431	4,516	4,602	4,688	4,774	4,860	4,602	665	4,270
37	342.5 Stores Equipment	19	19	19	19	19	19	23	23	23	23	23	23	23	4	21
38	343.5 Tools, Shop & Garage Equipment	1,105	1,118	1,130	1,142	1,154	1,166	1,180	1,192	1,204	1,216	1,228	1,240	1,251	145	1,179
39	344.5 Laboratory Equipment	160	168	176	184	192	200	206	214	222	230	238	246	254	94	207
40	345.5 Power Operated Equipment	2,141	2,157	2,173	2,189	2,205	2,221	2,232	2,248	2,264	2,280	2,296	2,312	2,326	185	2,233
41	346.5 Communication Equipment	497	507	517	527	537	547	553	563	573	583	593	603	613	116	555
42	347.5 Miscellaneous Equipment	77	80	82	85	88	91	94	97	100	103	106	109	104	27	90
43	348.5 Other Tangible Plant	422	426	430	434	438	442	441	445	449	453	457	461	465	43	444
44	**INTANGIBLE PLANT**	209	212	215	218	221	224	224	227	230	233	236	239	242	33	226
45	**SUPPLY & PUMPING**	17,259	17,424	17,589	17,754	17,919	18,084	18,239	18,404	18,569	18,734	18,899	19,064	19,229	1,970	18,245
46	**WATER TREATMENT PLANT**	3,088	3,115	3,142	3,169	3,196	3,223	3,251	3,278	3,305	3,332	3,359	3,386	3,413	325	3,251
47	**TRANSMISSION & DISTRIBUTION**	7,229	7,313	7,397	7,481	7,565	7,649	7,733	7,817	7,901	7,985	8,069	8,153	8,237	1,008	7,734
48	**GENERAL PLANT**	14,891	15,212	15,531	15,841	16,159	16,480	16,779	17,099	17,420	17,741	18,062	18,383	18,340	3,449	16,616
49	**TOTAL WATER ACCUM. DEPR.**	42,676	43,276	43,874	44,463	45,060	45,660	46,226	46,825	47,425	48,025	48,625	49,225	49,461	6,785	46,072

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Polk / Orange Hill/Sugar Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year net additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Net Additions	(15) Average Net Additions 1995
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	2	2	2	2	2	4	2	2	2	2	2	2	26	13
4	339.1 Other Plant & Miscellaneous	1	1	1	1	1	(4)	1	1	1	1	1	1	7	4
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	5	5	5	5	5	3	5	5	5	5	5	5	58	29
8	305.2 Collecting & Impounding reservoirs	31	31	31	31	31	31	31	31	31	31	31	31	372	186
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	19	19	19	19	19	14	19	19	19	19	19	19	223	112
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	14	14	14	14	14	8	14	14	14	14	14	14	162	81
13	310.2 Power Generation Equipment	57	57	57	57	57	56	57	57	57	57	57	57	683	342
14	311.2 Pumping Equipment	39	39	39	39	39	43	39	39	39	39	39	39	472	236
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	11	11	11	11	11	8	11	11	11	11	11	11	129	65
19	320.3 Water Treatment Equipment	16	16	16	16	16	20	16	16	16	16	16	16	196	98
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	2	2	2	2	2	(3)	2	2	2	2	2	2	19	10
25	330.4 Distribution Reservoirs	1	1	1	1	1	(5)	1	1	1	1	1	1	6	3
26	331.4 Transmission & Distribution	14	14	14	14	14	18	14	14	14	14	14	14	172	86
27	333.4 Services	26	26	26	26	26	30	26	26	26	26	26	26	316	158
28	334.4 Meters & Meter Installation	40	40	40	40	40	39	40	40	40	40	40	40	479	240
29	335.4 Hydrants	0	0	0	0	0	4	0	0	0	0	0	0	4	2
30	339.4 Other Plant & Miscellaneous	1	1	1	1	1	1	1	1	1	1	1	1	12	6
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	14	14	14	14	14	19	14	14	14	14	14	5	164	82
34	340.5 Office Furniture & Equipment	24	24	24	24	24	20	24	24	24	24	24	24	284	142
35	340.51 Computer Equipment	144	144	144	144	144	138	144	144	144	144	144	144	1,722	861
36	341.5 Transportation Equipment	86	84	75	84	86	79	85	86	86	86	86	(258)	665	333
37	342.5 Stores Equipment	0	0	0	0	0	4	0	0	0	0	0	0	4	2
38	343.5 Tools, Shop & Garage Equipment	12	12	12	12	12	14	12	12	12	12	12	11	145	73
39	344.5 Laboratory Equipment	8	8	8	8	8	6	8	8	8	8	8	8	94	47
40	345.5 Power Operated Equipment	16	16	16	16	16	11	16	16	16	16	16	14	185	93
41	346.5 Communication Equipment	10	10	10	10	10	6	10	10	10	10	10	10	116	58
42	347.5 Miscellaneous Equipment	3	3	3	3	3	3	3	3	3	3	3	(5)	27	14
43	348.5 Other Tangible Plant	4	4	4	4	4	(1)	4	4	4	4	4	4	43	22
44	**INTANGIBLE PLANT**	3	3	3	3	3	0	3	3	3	3	3	3	33	17
45	**SUPPLY & PUMPING**	165	165	165	165	165	155	165	165	165	165	165	165	1,970	986
46	**WATER TREATMENT PLANT**	27	27	27	27	27	28	27	27	27	27	27	27	325	163
47	**TRANSMISSION & DISTRIBUTION**	84	84	84	84	84	84	84	84	84	84	84	84	1,008	505
48	**GENERAL PLANT**	321	319	309	319	321	299	320	321	321	321	321	(43)	3,449	1,727
49	**TOTAL NET ADDITIONS**	600	598	588	598	600	566	599	600	600	600	600	236	6,785	3,398

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Polk / Orange Hill/Sugar Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year gross additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Gross Additions	(15) Average Gross Add. 1995
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	2	2	2	2	2	4	2	2	2	2	2	2	26	13
4	339.1 Other Plant & Miscellaneous	1	1	1	1	1	(4)	1	1	1	1	1	1	7	4
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	5	5	5	5	5	3	5	5	5	5	5	5	58	29
8	305.2 Collecting & Impounding reservoirs	31	31	31	31	31	31	31	31	31	31	31	31	372	186
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	19	19	19	19	19	14	19	19	19	19	19	19	223	112
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	14	14	14	14	14	8	14	14	14	14	14	14	182	81
13	310.2 Power Generation Equipment	57	57	57	57	57	56	57	57	57	57	57	57	683	342
14	311.2 Pumping Equipment	39	39	39	39	39	43	39	39	39	39	39	39	472	236
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	11	11	11	11	11	8	11	11	11	11	11	11	129	65
19	320.3 Water Treatment Equipment	16	16	16	16	16	20	16	16	16	16	16	16	196	98
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	2	2	2	2	2	(3)	2	2	2	2	2	2	19	10
25	330.4 Distribution Reservoirs	1	1	1	1	1	(5)	1	1	1	1	1	1	6	3
26	331.4 Transmission & Distribution	14	14	14	14	14	18	14	14	14	14	14	14	172	86
27	333.4 Services	26	26	26	26	26	30	26	26	26	26	26	26	316	158
28	334.4 Meters & Meter Installation	40	40	40	40	40	39	40	40	40	40	40	40	479	240
29	335.4 Hydrants	0	0	0	0	0	4	0	0	0	0	0	0	4	2
30	339.4 Other Plant & Miscellaneous	1	1	1	1	1	1	1	1	1	1	1	1	12	6
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	14	14	14	14	14	19	14	14	14	14	14	14	173	87
34	340.5 Office Furniture & Equipment	24	24	24	24	24	20	24	24	24	24	24	24	284	142
35	340.51 Computer Equipment	144	144	144	144	144	138	144	144	144	144	144	144	1,722	861
36	341.5 Transportation Equipment	86	86	86	86	86	83	86	86	86	86	86	86	1,029	515
37	342.5 Stores Equipment	0	0	0	0	0	4	0	0	0	0	0	0	4	2
38	343.5 Tools, Shop & Garage Equipment	12	12	12	12	12	14	12	12	12	12	12	12	146	73
39	344.5 Laboratory Equipment	8	8	8	8	8	6	8	8	8	8	8	8	94	47
40	345.5 Power Operated Equipment	16	16	16	16	16	11	16	16	16	16	16	16	187	94
41	346.5 Communication Equipment	10	10	10	10	10	6	10	10	10	10	10	10	116	58
42	347.5 Miscellaneous Equipment	3	3	3	3	3	3	3	3	3	3	3	3	36	18
43	348.5 Other Tangible Plant	4	4	4	4	4	(1)	4	4	4	4	4	4	43	22
44	**INTANGIBLE PLANT**	3	3	3	3	3	0	3	3	3	3	3	3	33	17
45	**SUPPLY & PUMPING**	165	165	165	165	165	155	165	165	165	165	165	165	1,970	986
46	**WATER TREATMENT PLANT**	27	27	27	27	27	28	27	27	27	27	27	27	325	163
47	**TRANSMISSION & DISTRIBUTION**	84	84	84	84	84	84	84	84	84	84	84	84	1,008	505
48	**GENERAL PLANT**	321	321	321	321	321	303	321	321	321	321	321	321	3,834	1,919
49	**TOTAL GROSS ADDITIONS**	600	600	600	600	600	570	600	600	600	600	600	600	7,170	3,590

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Polk / Orange Hill/Sugar Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year retirements for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Total Retirements	(15) Average Retirements 1995
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	9	9	5
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	2	11	2	0	4	1	0	0	0	0	344	364	182
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	1	1	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	2	2	1
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	8	8	4
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	2	12	2	0	4	1	0	0	0	0	364	385	192
49	**TOTAL RETIREMENTS**	0	2	12	2	0	4	1	0	0	0	0	364	385	192

Note: May not cros o rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Polk / Orange Hill/Sugar Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year adjustments for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 6 of 7
Preparer: Kimbell

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Total Adjustments	(15) Ave. Utility Adjustments 1995
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Polk / Orange Hill/Sugar Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the average balance for accumulated depreciation and the non-used and useful percentage and amount.

FPSC
Schedule: A-9 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-9 (W)(1/7)	(3) 1995 NON-USED & USEFUL Percentage F-Schedules	(4) 1995 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	0	0.00%	0
3	302.1 Franchises	183	0.00%	0
4	339.1 Other Plant & Miscellaneous	43	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	0	0.00%	0
7	304.2 Structures & Improvements	798	0.00%	0
8	305.2 Collecting & Impounding reservoirs	4,375	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	2,251	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	2,592	0.00%	0
13	310.2 Power Generation Equipment	2,734	0.00%	0
14	311.2 Pumping Equipment	5,499	0.00%	0
15	339.2 Other Plant & Miscellaneous	(4)	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	0	0.00%	0
18	304.3 Structures & Improvements	1,091	0.00%	0
19	320.3 Water Treatment Equipment	2,160	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	0	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	234	0.00%	0
25	330.4 Distribution Reservoirs	35	0.00%	0
26	331.4 Transmission & Distribution	2,263	13.76%	311
27	333.4 Services	1,768	0.00%	0
28	334.4 Meters & Meter Installation	3,264	0.00%	0
29	335.4 Hydrants	21	0.00%	0
30	339.4 Other Plant & Miscellaneous	129	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	0	0.00%	0
33	304.5 Structures & Improvements	1,561	0.00%	0
34	340.5 Office Furniture & Equipment	1,930	0.00%	0
35	340.51 Computer Equipment	4,126	0.00%	0
36	341.5 Transportation Equipment	4,270	0.00%	0
37	342.5 Stores Equipment	21	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	1,179	0.00%	0
39	344.5 Laboratory Equipment	207	0.00%	0
40	345.5 Power Operated Equipment	2,233	0.00%	0
41	346.5 Communication Equipment	555	0.00%	0
42	347.5 Miscellaneous Equipment	90	0.00%	0
43	348.5 Other Tangible Plant	444	0.00%	0
44	**INTANGIBLE PLANT**	226	0.00%	0
45	**SUPPLY & PUMPING**	18,245	0.00%	0
46	**WATER TREATMENT PLANT**	3,251	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	7,734	4.02%	311
48	**GENERAL PLANT**	16,616	0.00%	0
49	**TOTAL**	46,072	0.68%	311

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Polk / Orange Hill/Sugar Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-11 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water CIAC Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29	**04/30/89 Balance Per County Resolution Dated 04/24/90**	13,720
30	Utility Adjustments to ordered balance (1)	0
31	1989 Additions	225
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	225
35	**12/31/89 Balance**	13,945
36		
37		
38	1990 Additions	450
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	450
42	**12/31/90 Balance**	14,395

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Polk / Orange Hill/Sugar Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-11 (W)
Page 2 of 2
Preparer: Kimball

Line No.		(1) Description	(2) Water CIAC Year-End Balances
1	**12/31/90 Balance**		14,395
2			
3			
4	1991 Additions		475
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		475
8	**12/31/91 Balance**		14,870
9			
10			
11	1992 Additions		1,000
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		1,000
15	**12/31/92 Balance**		15,870
16			
17			
18	1993 Additions		500
19	1993 Retirements		0
20	1993 Adjustments		0
21	1993 Net Additions		500
22	**12/31/93 Balance**		16,370
23			
24			
25	1994 Additions		0
26	1994 Retirements		0
27	1994 Adjustments		0
28	1994 Net Additions		0
29	**12/31/94 Balance**		16,370
30			
31			
32	1995 Additions		0
33	1995 Retirements		0
34	1995 Adjustments		0
35	1995 Net Additions		0
36	**12/31/95 Balance**		16,370
37			
38			
39	1996 Additions		
40	1996 Retirements		
41	1996 Adjustments		
42	1996 Net Additions		
43	**12/31/96 Balance**		

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Polk / Orange Hill/Sugar Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the beginning, ending and average balances of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-12 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1995 CONTRIBUTIONS IN AID OF CONSTRUCTION					1995 AVERAGE BALANCE			1995 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/94	Net Additions	Balance Per Books 12/31/95	Utility Adjustments	Adjusted Balance 12/31/95	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0.00%	0
2	Line/Main Extensions	225	0	225	0	225	225	0	225	0.00%	0
3	Meter Installation Fees	3,550	0	3,550	0	3,550	3,550	0	3,550	0.00%	0
4	Contributed Lines	0	0	0	0	0	0	0	0	3.34%	0
5	Cont. Prpty Other than Lines	12,595	0	12,595	0	12,595	12,595	0	12,595	0.00%	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0.00%	0
7	**TOTAL WATER CIAC**	16,370	0	16,370	0	16,370	16,370	0	16,370	0.00%	0
8	**FPSC MARGIN RESERVE - CIAC**				0	0	0	0	0		

Column:
(10) from Schedule A-5 (page 7 of 7)

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION -1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Polk / Orange Hill/Sugar Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-12 (W)
Page 2 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Balance Per Books 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/95	(15) Net Additions	(16) Average Balance 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	225	225	225	225	225	225	225	225	225	225	225	225	225	0	225
3	Meter Installation Fees	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	0	3,550
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	12,595	12,595	12,595	12,595	12,595	12,595	12,595	12,595	12,595	12,595	12,595	12,595	12,595	0	12,595
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL WATER CIAC	16,370	16,370	16,370	16,370	16,370	16,370	16,370	16,370	16,370	16,370	16,370	16,370	16,370	0	16,370

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Polk / Orange Hill/Sugar Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year net additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Additions	(15) Average Net Add. 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL NET ADDITIONS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Polk / Orange Hill/Sugar Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year gross additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Gross Additions	(15) Ave Gross Additions 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL GROSS ADDITIONS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Polk / Orange Hill/Sugar Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year retirements for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL RETIREMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Polk / Orange Hill/Sugar Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year adjustments for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Adjustments	(15) Ave. Utility Adjustments 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	**FPSC Margin Reserve - CIAC**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Polk / Orange Hill/Sugar Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-13 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Amort. of CIAC Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29	**04/30/89 Balance Per County Resolution Dated 04/24/90**	1,481
30	Utility Adjustments to ordered balance (1)	0
31	1989 Additions	149
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	149
35	**12/31/89 Balance**	1,630
36		
37		
38	1990 Additions	343
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	343
42	**12/31/90 Balance**	1,973

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Polk / Orange Hill/Sugar Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-13 (W)
Page 2 of 2
Preparer: Kimball

Line No.	Description (1)	(2) Water Accum. Amort. of CIAC Year-End Balances
1	**12/31/90 Balance**	1,973
2		
3		
4	1991 Additions	378
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	378
8	**12/31/91 Balance**	2,351
9		
10		
11	1992 Additions	414
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	414
15	**12/31/92 Balance**	2,765
16		
17		
18	1993 Additions	432
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	432
22	**12/31/93 Balance**	3,197
23		
24		
25	1994 Additions	440
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	440
29	**12/31/94 Balance**	3,637
30		
31		
32	1995 Additions	443
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	443
36	**12/31/95 Balance**	4,080
37		
38		
39	1996 Additions	
40	1996 Retirements	
41	1996 Adjustments	
42	1996 Net Additions	
43	**12/31/96 Balance**	

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Polk / Orange Hill/Sugar Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the beginning, ending and average balances of accumulated amortization of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-14 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W),A-7(W)

Line No.	(1) Classification	(2) Balance Per Books 12/31/94	(3) Net Additions	(4) Balance Per Books 12/31/95	(5) Utility Adjustments	(6) Adjusted Balance 12/31/95	(7) Balance Per Books	(8) Utility Adjustments	(9) Adjusted Utility Balance	(10) Percentage	(11) Amount
		1995 ACCUMULATED AMORTIZATION OF CIAC					1995 AVERAGE BALANCE			1995 NON-USED & USEFUL	
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0.00%	0
2	Line/Main Extensions	49	5	54	0	54	52	0	52	0.00%	0
3	Meter Installation Fees	425	89	514	0	514	470	0	470	0.00%	0
4	Contributed Lines	0	0	0	0	0	0	0	0	4.02%	0
5	Cont. Prpty Other than Lines	3,164	349	3,513	0	3,513	3,339	0	3,339	0.00%	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0.00%	0
7	**TOTAL ACCUM. AMORT. WATER CIAC**	3,638	443	4,081	0	4,081	3,861	0	3,861	0.00%	0

Column:
(10) from Schedule A-9 (page 7 of 7)

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Polk / Orange Hill/Sugar Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the accumulated amortization of CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-14 (W)
Page 2 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Balance Per Books 12/31/94	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	(14) Balance Per Books 12/31/95	(15) Net Additions	(16) Ave. Utility Balance 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	49	49	49	49	49	49	54	54	54	54	54	54	54	5	52
3	Meter Installation Fees	425	432	439	446	453	460	472	479	486	493	500	507	514	89	470
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	3,164	3,193	3,222	3,251	3,280	3,309	3,339	3,368	3,397	3,426	3,455	3,484	3,513	349	3,339
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL ACC. AMORT. CIAC	3,638	3,674	3,710	3,746	3,782	3,818	3,865	3,901	3,937	3,973	4,009	4,045	4,081	443	3,861

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Polk / Orange Hill/Sugar Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year net additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Net Additions	(15) Average Net Add. 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	5	0	0	0	0	0	0	5	3
3	Meter Installation Fees	7	7	7	7	7	12	7	7	7	7	7	7	89	45
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	29	29	29	29	29	30	29	29	29	29	29	29	349	175
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL NET ADDITIONS	36	36	36	36	36	47	36	36	36	36	36	36	443	223

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Polk / Orange Hill/Sugar Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year gross additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Gross Additions	(15) Average Gross Add. 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	5	0	0	0	0	0	0	5	3
3	Meter Installation Fees	7	7	7	7	7	12	7	7	7	7	7	7	89	45
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	29	29	29	29	29	30	29	29	29	29	29	29	349	175
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL GROSS ADDITIONS	36	36	36	36	36	47	36	36	36	36	36	36	443	223

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Polk / Orange Hill/Sugar Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year retirements of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Pmty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL RETIREMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Polk / Orange Hill/Sugar Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year adjustments to accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Adjustments	(15) Ave. Utility Adjustments 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL UTILITY ADJUSTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -1995
CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

FPSC
Schedule: A-15 (W), (S)
Page 1 of 2
Preparer: Kimball
Supporting Schedules: D-1 (W), (S)

See Schedule A-15 for 1996.

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1995
SUMMARY

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

FPSC
Schedule: A-15 (W),(S)
Page 2 of 2
Preparer: Kimball

See Schedule A-15 for 1996.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Polk / Orange Hill/Sugar Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs. Also, provide a brief description of the applicant's policy regarding advances.

FPSC
Schedule: A-16 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W)
A-7(W)

Line No.	(1) Description	(2) Water Advances For Construction Year-end Balances
1	**12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93**	0
2	Utility Adjustments to Beginning Balance	0
3	**Restated Balance 12/31/91**	0
4	1992 Additions	0
5	1992 Adjustments	0
6	**12/31/92 Balance**	0
7	1993 Additions	0
8	1993 Adjustments	0
9	**12/31/93 Balance**	0
10	1994 Additions	0
11	1994 Adjustments	0
12	**12/31/94 Balance**	0
13	1995 Additions	0
14	1995 Adjustments	0
15	**12/31/95 Balance**	0
16	1996 Additions	
17	1996 Adjustments	
18	**12/31/96 Balance**	

AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

19	Beginning Balance 12/31/94	0
20	Jan	0
21	Feb	0
22	Mar	0
23	Apr	0
24	May	0
25	Jun	0
26	Jul	0
27	Aug	0
28	Sep	0
29	Oct	0
30	Nov	0
31	Ending Balance 12/31/95	0
32	Average Balance	0
33	Non-used and Useful Percentage	
34	Non-used and Useful Amount	0

35 **Company Policy:** SSU either constructs facilities and bills Topeka Group for the cost thereof or a related company (Lehigh Acquisition Corporation)
36 constructs facilities and bills SSU for them. In both cases, Advances for Construction are recorded and repaid out of future
37 connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.

SCHEDULE OF WATER WORKING CAPITAL ALLOWANCE CALCULATION - 1995

Company: SSU / Polk / Orange Hill/Sugar Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O & M expenses multiplied by the working capital percent.

FPSC
Schedule: A-17 (W)
Page 1 of 1
Preparer: Vierima
Recap schedules: A-1(W)

(1)		(2)	(3)	(4)	(5)
		1995 WORKING CAPITAL ALLOWANCE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Total Operation and Maintenance Expenses	38,039	0	38,039	B-1(W)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	4,755	0	4,755	

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1995

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-18 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/95	(15) Test Year Simple Average Balance
1	Utility Plant in Service	309,070,115	309,462,352	309,890,987	310,165,149	310,960,283	312,775,142	316,611,137	319,117,913	319,369,094	322,683,120	324,306,791	325,588,236	335,186,496	267,219,980
2	Construction in Process	6,947,933	8,036,833	9,548,746	11,590,639	13,360,405	14,112,844	13,193,554	12,886,140	13,293,585	11,406,974	11,473,435	11,452,647	6,725,170	6,837,825
3															
4	**GROSS UTILITY PLANT**	316,018,048	317,499,185	319,439,733	321,755,788	324,320,688	326,887,986	329,804,691	332,004,053	332,662,679	334,090,094	335,780,226	337,050,885	341,911,666	328,964,857
5															
6	Less: Accumulated Deprec.	(73,806,379)	(74,742,091)	(75,672,733)	(76,592,111)	(77,801,349)	(78,619,073)	(79,500,770)	(80,401,643)	(81,384,671)	(82,180,419)	(83,165,366)	(84,116,890)	(84,815,719)	(79,311,049)
7															
8	**NET UTILITY PLANT**	242,211,669	242,757,094	243,767,000	245,163,677	246,519,339	248,268,913	250,303,921	251,602,410	251,278,008	251,909,675	252,614,860	252,933,995	257,095,947	249,653,808
9															
10	Acquisition Adjustment	(1,524,088)	(1,524,088)	(1,524,088)	(1,524,088)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,631,714)
11	Accumulated Amortization	209,672	213,475	217,273	221,071	224,869	228,667	232,465	236,263	240,061	243,859	247,657	251,455	255,253	232,463
12															
13	**INVESTMENT IN UTILITY PLANT**	240,897,253	241,446,481	242,460,185	243,860,660	245,004,868	246,758,240	248,797,046	250,099,333	249,778,729	250,414,194	251,123,177	251,446,110	255,611,860	248,254,556
14															
15	Land Held For Resale	481,790	481,790	481,790	709,135	709,135	709,135	709,135	709,135	709,135	709,135	709,135	709,135	649,135	585,483
16	Bonds Receivable	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,202,500
17	Investment in Gas Assets	1,480,589	1,480,164	1,474,760	1,469,531	1,463,689	1,455,012	1,447,051	1,440,856	1,435,497	1,429,302	1,424,223	1,421,709	1,417,578	1,449,083
18															
19	**TOTAL OTHER INVESTMENTS**	4,182,379	4,181,954	4,176,550	4,398,666	4,392,824	4,384,147	4,341,186	4,334,991	4,329,632	4,323,437	4,318,358	4,315,844	4,251,713	4,217,046
20															
21	Cash	897,997	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	898,999
22	Special Deposits	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907
23	Restricted Cash	9,487,936	8,827,012	8,783,188	8,309,306	7,742,791	7,344,463	7,056,896	6,828,348	6,676,749	6,478,459	6,145,630	5,902,773	5,392,942	7,440,439
24	Utility Deposits	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881
25	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
26	Temporary Cash Investments	8,000,000	5,590,636	4,547,695	2,544,794	2,845,882	3,093,354	2,781,628	927,555	109,368	932,402	1,876,515	1,576,269	1,077,480	4,539,740
27															
28	**TOTAL CASH**	18,795,354	15,727,069	14,640,304	12,163,521	11,898,094	11,747,238	11,147,945	9,065,324	8,095,538	8,720,282	9,331,566	8,888,463	7,779,843	13,287,599
29															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1995

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-18 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/95	(15) Test Year Simple Average Balance
33	Customer Accounts Receivable	3,842,823	3,894,195	3,805,757	3,828,103	3,928,015	3,955,501	3,980,774	3,898,094	3,824,778	3,955,639	3,877,156	4,029,340	4,013,813	3,928,318
34	Other Accounts Receivable	329,240	334,429	301,616	309,794	347,259	360,099	364,121	341,504	314,269	363,507	334,131	388,345	381,585	355,413
35	Allowance for Doubtful Accounts	(326,785)	(352,702)	(344,692)	(346,716)	(355,765)	(358,255)	(358,732)	(353,055)	(346,415)	(358,267)	(351,159)	(364,942)	(363,536)	(345,161)
36	Notes Receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Inventories	351,572	394,149	436,726	479,303	521,880	394,149	436,726	479,303	521,880	564,457	394,149	436,726	479,301	415,437
38	Prepaid Expenses	80,352	124,036	190,417	171,179	181,941	162,764	143,587	87,371	94,763	49,500	2,537	(54,426)	(1,389)	39,462
39	Accrued Interest Receivable	196,029	222,633	236,016	244,847	254,629	268,355	177,038	196,779	215,169	231,340	236,540	243,146	187,986	181,998
40	Unbilled Revenues	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	4,005,610	3,748,141
41	Misc Current Assets	179,933	187,203	190,743	194,283	197,823	201,413	204,953	208,493	212,033	215,623	219,163	222,703	226,243	203,086
42															
43	TOTAL CURRENT ASSETS	8,143,835	8,294,613	8,309,255	8,371,464	8,586,453	8,474,698	8,419,138	8,349,160	8,327,148	8,512,470	8,203,188	8,391,563	8,909,583	8,526,714
44															
45	Unamortized Debt Issue Cost	2,558,722	2,504,853	2,450,984	2,397,115	2,343,246	2,289,377	2,235,508	2,181,639	2,127,770	2,073,901	2,020,032	1,966,163	1,912,294	2,235,508
46	Extraordinary Abandonment	690,175	690,175	690,175	421,495	410,551	399,607	388,663	377,719	366,775	355,831	344,887	333,943	322,999	508,587
47	Regulatory Assets	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,356,949	2,422,681
48	Preliminary Survey and Investigations	774,158	777,358	1,106,515	1,194,987	1,315,668	1,654,961	1,767,933	1,863,905	2,182,627	2,278,099	2,374,578	2,667,300	2,737,272	1,755,715
49	Temporary Clearing Accounts	(7,890)	0	0	0	0	0	0	0	0	0	0	0	0	(3,945)
50	Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	1,963,777	1,946,374	1,955,679	1,987,727	2,004,913	2,007,283	2,075,088	2,084,047	2,101,803	2,164,439	2,207,324	2,244,637	2,322,397	2,143,087
52	Other Deferred Debits	5,707,993	5,747,570	5,797,296	5,836,622	5,871,114	5,971,406	6,005,898	6,077,425	6,102,837	6,134,861	6,166,885	6,198,909	6,230,933	5,989,463
53	Deferred Federal Income Taxes	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	12,890,077	13,451,592
54	Deferred State Income Taxes	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,868,166	3,803,886
55															
56	TOTAL DEFERRED ASSETS	31,908,059	31,887,454	32,221,773	32,059,070	32,166,616	32,543,758	32,694,214	32,805,859	33,102,936	33,228,255	33,334,830	33,632,076	32,661,087	32,284,573
57															
58	TOTAL ASSETS	303,926,880	301,537,572	301,808,067	300,853,382	302,028,856	303,908,082	305,399,529	304,654,667	303,633,984	305,198,639	306,311,119	306,474,076	309,214,095	306,570,466

7/27/95 9:26 AM A18W2.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1995

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a balance sheet for years requested Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-19 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/95	(15) Test Year Simple Average Balance
1	Common Stock	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500
2	Additional Paid In Capital	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905
3	Retained Earnings	5,344,894	5,469,703	5,354,841	5,211,842	5,412,211	5,712,234	6,041,086	6,179,495	6,061,408	6,403,926	6,498,701	7,049,634	6,154,458	6,749,676
4															
5	TOTAL STOCKHOLDERS EQUITY	78,177,299	78,302,108	78,187,246	78,044,247	78,244,616	78,544,639	78,873,491	79,011,900	78,893,813	79,236,331	79,331,106	79,882,039	80,986,863	79,582,081
6															
7	Bonds Payable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Notes Payable to Parent	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250
9	Other Long-Term Debt	80,814,090	80,763,304	80,735,279	80,707,109	80,493,793	80,465,330	79,936,720	79,907,961	78,879,053	78,849,995	78,820,786	78,791,425	79,444,333	80,129,212
10															
11	TOTAL LONG TERM DEBT	105,010,340	104,959,554	104,931,529	104,903,359	104,690,043	104,661,580	104,132,970	104,104,211	103,075,303	103,046,245	103,017,036	102,987,675	103,640,583	104,325,462
12															
13	TOTAL CAPITALIZATION	183,187,639	183,261,662	183,118,775	182,947,606	182,934,659	183,206,219	183,006,461	183,116,111	181,969,116	182,282,576	182,348,142	182,869,714	184,627,446	183,907,543
14															
15	Accounts Payable	3,519,486	1,388,801	1,686,370	1,797,301	1,914,161	1,982,851	2,074,810	1,762,127	1,787,900	1,486,905	1,402,219	1,380,411	1,785,200	2,852,343
16	Accounts Payable-Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
17	Current Portion of Debt	2,021,538	2,023,203	2,024,878	2,026,563	2,038,258	2,039,963	2,041,677	2,043,402	2,045,137	2,046,882	2,048,637	2,050,403	2,052,178	2,036,858
18	Accounts Payable-Affiliates	1,734,408	1,898,777	792,845	980,799	1,168,753	1,356,707	1,544,661	1,732,615	650,266	838,220	1,026,174	1,214,128	(86,513)	833,947
19	Customer Deposits	1,687,873	1,703,034	1,708,412	1,713,808	1,719,222	1,724,653	1,730,102	1,735,568	1,741,052	1,746,554	1,752,074	1,757,611	1,763,167	1,730,420
20	Accrued Taxes Payable	3,255,004	3,802,820	4,159,380	2,412,421	2,967,857	3,511,865	4,163,766	4,595,178	4,954,773	5,597,553	6,002,174	4,647,215	4,408,982	3,830,983
21	Accrued Interest-Debt	1,760,712	145,083	586,204	942,053	1,009,037	1,384,075	1,759,252	143,333	517,206	892,800	998,787	1,342,636	1,718,543	1,739,628
22	Other Accrued Interest	50,275	52,110	52,275	52,440	52,605	52,772	52,938	53,106	53,273	53,442	53,611	53,780	53,950	52,113
23	Notes Payable	27,730	27,020	26,304	25,582	24,854	24,120	23,380	22,634	21,882	21,123	20,358	19,587	18,809	23,270
24	Accrued Liabilities	995,475	1,202,785	1,263,350	1,310,886	1,196,451	1,277,016	1,339,581	1,420,146	1,500,711	1,581,276	1,661,841	1,742,406	1,762,971	1,379,223
25															
26	TOTAL CURRENT LIABILITIES	15,514,090	12,695,225	12,751,790	11,713,644	12,542,990	13,785,413	15,181,958	13,959,899	13,723,991	14,696,545	15,365,666	14,699,968	13,947,058	14,730,574
27															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1995

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a balance sheet for years requested Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-19 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/95	(15) Test Year Simple Average Balance
28	Advances For Construction	4,236,230	4,482,400	4,726,570	4,970,740	5,214,910	5,459,080	5,703,250	5,947,420	6,191,590	6,435,760	6,679,930	6,924,100	7,168,270	5,703,250
29	Deferred Revenues	23,044	23,044	23,044	0	0	0	0	0	0	0	0	0	0	11,522
30	Other Deferred Credits	2,334,736	2,403,283	2,471,936	2,540,701	2,609,571	2,678,545	2,703,990	2,773,244	2,842,827	2,912,131	2,981,762	3,051,509	2,821,307	2,478,022
31	Regulatory Liabilities	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125
32	Pension And Benefits Reserves	(341,716)	(313,161)	(284,646)	(336,111)	(307,576)	(279,041)	(330,508)	(301,971)	(273,436)	(324,901)	(296,366)	(267,831)	(319,296)	(330,506)
33	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Contributions in Aid Construction	98,794,911	99,046,771	99,299,808	99,553,591	99,808,869	100,069,812	100,363,900	100,847,066	100,904,777	101,158,787	101,411,822	101,664,032	101,915,587	100,355,239
35	Accumulated Amortization	(23,788,888)	(24,020,847)	(24,254,408)	(24,488,169)	(24,721,930)	(24,955,691)	(25,189,452)	(25,423,213)	(25,656,974)	(25,890,735)	(26,124,496)	(26,358,257)	(26,592,018)	(25,189,452)
36	Deferred Investment Tax Credit	1,404,513	1,400,898	1,396,879	1,393,061	1,389,244	1,385,426	1,381,609	1,377,792	1,373,974	1,370,157	1,366,340	1,362,522	1,358,705	1,381,609
37	Deferred Taxes-AFUDC	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191
38	Deferred Income Taxes	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	21,155,740	20,191,372
39															
40	TOTAL DEFERRED CREDITS	105,225,151	105,580,685	105,937,502	106,192,132	106,551,207	106,916,450	107,211,110	107,578,857	107,940,877	108,219,518	108,577,311	108,934,394	110,839,591	107,932,371
41															
42	TOTAL CAPITAL AND LIABILITIES	303,926,880	301,537,572	301,808,067	300,853,382	302,028,856	303,906,082	305,399,529	304,854,867	303,633,984	305,198,639	306,311,119	306,474,076	309,214,095	306,570,488

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1995
ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

Company: SSU / Polk / Orange Hill/Sugar Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of Acquisition Adjustments, and the Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedule: A-1 (W),A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)
	ACQUISITION ADJUSTMENTS BALANCE			ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS		
Line No.	Description	Amount	Average Balance (1)	Description	Annual Expense & Balance	Average Balance (1)
	04/30/89 Balance Per County Resolution			04/30/89 Balance Per County Resolution	0	
1	Dated 04/24/90	0		Dated 04/24/90		
2	Adjustments	0		Adjustments	0	
3	12/31/91 Adjusted Balance	0		12/31/91 Adjusted Balance	0	
				1992 Amortization Expense	0	
5	12/31/92 BALANCE	0		12/31/92 BALANCE	0	
6				1993 Amortization Expense	0	
7	12/31/93 BALANCE	0		12/31/93 BALANCE	0	
8				1994 Amortization Expense	0	
9	12/31/94 BALANCE	0		12/31/94 BALANCE	0	
10				1995 Amortization Expense	0	
11	**12/31/95 BALANCE**	0	0	**12/31/95 BALANCE**	0	0
12				1996 Amortization Expense		
13	12/31/96 BALANCE			12/31/96 BALANCE		

Note: (1) Acquisition Adjustment simple average and 13-month average balances are the same as year-end balances for the test period. Year-end balances remain unchanged from those originally ordered. The acquisition adjustment balance is amortized straight-line; therefore, the annual amortization expense remains constant each year.

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION

	(1)	(2)	(3)	(4)
	ACQUISITION ADJUSTMENTS:	1995	Supporting Schedules	Recap Schedules
14	Average Balance	0	Above	
15	Composite Non-Used & Useful Plant in Service - %	0.75%	A-5 (W)	
16	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	0	Above	
18	Composite Non-Used & Useful Accumulated Depreciation - %	0.68%	A-9 (W)	
19	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
20	**NET NON-USED AND USEFUL AMOUNT**	0		A-7 (W)

Note: May not cross foot due to rounding.

SCHEDULE OF OTHER - WATER - 1995
DEFERRED DEBITS

Company: SSU / Polk / Orange Hill/Sugar Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the calculation of average balances for deferred debits for the test year.

Schedule: A-21 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W),

Line No.	(1) Description	(2) TOTAL DEFERRED DEBITS ADDITIONS	(3) TOTAL DEFERRED DEBITS MONTHLY AMORTIZATION	(4) TOTAL DEFERRED DEBITS UNAMORTIZED BALANCE	(5) Recap Schedule
1	**DEFERRED DEBITS**				
3	**12/31/94 Balance**			0	
4	Jan	0	0	0	
5	Feb	0	0	0	
6	Mar	0	0	0	
7	Apr	0	0	0	
8	May	0	0	0	
9	Jun	0	0	0	
10	Jul	0	0	0	
11	Aug	0	0	0	
12	Sep	0	0	0	
13	Oct	0	0	0	
14	Nov	0	0	0	
15	12/31/95 Balance	0	0	0	
16					
17	**Total Amortization Expense 12/31/95**		0		B-1 (W)
18	**Average Rate Base Balance 12/31/95**			0	A-1 (W)

SCHEDULE OF WATER NET OPERATING INCOME - 1995
PRESENT AND REQUESTED

Company: SSU / Polk / Orange Hill/Sugar Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1995 PRESENT OPERATING INCOME			1995 REQUESTED OPERATING INCOME			
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase	Requested Income	Requested Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	44,447	0	44,447	9,726	54,173	21.88%	B-4(W), B-3(W)
3	Other Revenue	805	0	805	0	805		B-4(W)
4	**TOTAL OPERATING REVENUES**	45,252	0	45,252	9,726	54,978		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	38,039	0	38,039	0	38,039		B-5(W)
7	Depreciation net of CIAC Amort	6,703	0	6,703	0	6,703		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	5,430	(13)	5,417	438 (A)	5,855		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(4,432)	5	(4,427)	3,583 (B)	(844)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	45,740	(8)	45,732	4,021	49,753		
12	**NET OPERATING INCOME**	(488)	8	(480)	5,705	5,225		
13	**RATE BASE**	115,446	0	115,446		115,446		A-1(W)
14	**RATE OF RETURN**	(0.42%)		(0.42%)		4.53%		D-1(W)

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995
PRESENT AND REQUIRED

Company: SSU / Polk / Orange Hill/Sugar Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)
		1995 PRESENT OPERATING INCOME			1995 REQUIRED OPERATING INCOME				
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Required Revenue Increase		Required Income	Required Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES:**								
2	Water Sales	44,447	0	44,447	20,184		64,631	45.41%	B-4(W),B-3(W)
3	Other Revenue	805	0	805	0		805		B-4(W)
4	**TOTAL OPERATING REVENUES**	45,252	0	45,252	20,184		65,436		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	38,039	0	38,039	0		38,039		B-5(W)
7	Depreciation net of CIAC Amort	6,703	0	6,703	0		6,703		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	5,430	(13)	5,417	908	(A)	6,325		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(4,432)	5	(4,427)	7,436	(B)	3,009		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	45,740	(8)	45,732	8,344		54,076		
12	**NET OPERATING INCOME**	(488)	8	(480)	11,840		11,360		
13	**RATE BASE**	115,446	0	115,446			115,446		A-1(W)
14	**RATE OF RETURN**	(0.42%)		(0.42%)			9.84%		D-1(W)

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995
REQUIRED AND REQUESTED

Company: SSU / Polk / Orange Hill/Sugar Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that shows the calculation of required and requested revenue adjustments for the test year.

FPSC
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)
Line No.	Description	Required	Requested	Supporting Schedules	Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	-1.54%	D-1(W)	
3	Rate of Return (%)	9.84%	4.53%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	115,446	115,446	A-1(W)	
6	Required / Requested Income (L3 x L5)	11,360	5,225		
7	Adjusted Income Under Present Rates	(480)	(480)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	11,840	5,705		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(9.768)	
10	Revenue adjustment Before RAF (L8 / L9)	19,276	9,288		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	20,184	9,726		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	19,276	9,288		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	7,436	3,583		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	908	438		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	11,840	5,705		B-1(W)1/3,2//3

Notes:

(A) For interim period, the Required Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).

(B) See below calculation of Required Rate of Return for interim 1995.

(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.

(D) Requested Rate of Return is calculated using requested income divided by rate base.

1995 INTERIM REQUIRED RATE OF RETURN CALCULATION

	(1)	(2)	(3)	(4)
Line No.	Class of Capital	Ratio	Cost Rate	Weighted Cost
21	Long-Term Debt	56.66%	8.91%	5.05%
22	Customer Deposits	0.90%	6.00%	0.05%
23	Deferred ITC	0.74%	9.86%	0.07%
24	Short Term Debt	0.00%	0.00%	0.00%
25	Preferred Stock	0.00%	0.00%	0.00%
26	Common Equity	42.49%	11.19%	4.76%
27	Adjustment for Gas	(0.79%)	11.19%	(0.09%)
28	TOTAL	100.00%		9.84%

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1995

Company: SSU / Polk / Orange Hill/Sugar Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line shown on the net operating income statement.

FPSC
Schedule: B-3(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Water	(3) Supporting Schedule
1	**A. REVENUES:**		B-4(W)
2	1.	0	
3			
4	2.	0	
5			
6		0	
7	**B. OPERATION AND MAINTENANCE EXPENSE:**		B-5(W)
8	1.	0	
9			
10	2.	0	
11			
12	3.	0	
13			
14	4.	0	
15			
16	5.	0	
17			
18	6.	0	
19			
20	7.	0	
21			
22		0	
23	**C. DEPRECIATION NET OF AMORTIZATION OF CIAC:**		B-13(W)
24	1.	0	
25			
26	2.	0	
27			
28		0	
29	**D. AMORTIZATION:**		B-18(W), A-21(W)
30	1.	0	
31			
32	2.	0	
33			
34		0	
35	**E. TAXES OTHER THAN INCOME:**		B-15(W)
36	1. N/A	0	
37			
38	2. N/A	0	
39			
40	3. Non Used and Useful Property Taxes	(13)	
41			
42		(13)	
43	**F. INCOME TAXES:**		B-16(W)
44	1. Calculate income tax impact as a result of the adjustments to per book income components.	5	
45			
46	2.	0	
47			
48		5	
49			
50			
51	**TOTAL WATER INCOME ADJUSTMENTS**	(8)	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING REVENUES - 1995
UNDER PRESENT RATES

Company: SSU / Polk / Orange Hill/Sugar Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered or measured commercial and provide an explanation.

FPSC
Schedule: B-4(W)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-1(W)
B-3(W)

Line No.	(1) Account No. and Description	(2) 1995 Revenues (Present) Per Books	(3) Adjustments	(4) Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0	0	0
3	461.1 Metered - Residential	44,447	0	44,447
4	461.2 Metered - Commercial	0	0	0
5	461.3 Metered - Industrial	0	0	0
6	461.4 Metered - Public Authority	0	0	0
7	461.5 Metered - Multi-Family	0	0	0
8	Subtotal Water Sales	44,447	0	44,447
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0	0	0
11	462.2 Private Fire Protection	0	0	0
12	464 Other Sales - Public Authorities	0	0	0
13	465 Irrigation Customers	0	0	0
14	466 Sales for Resale	0	0	0
15	467 Interdepartmental Sales	0	0	0
16	475 Unbilled Revenues	0	0	0
17	Subtotal Other Water Sales	0	0	0
18	**TOTAL WATER SALES**	44,447	0	44,447
19	**OTHER WATER REVENUES:**			
20	470 Forfeited Discounts	0	0	0
21	471 Misc. service Revenues	805	0	805
22	472 Rents From Water Property	0	0	0
23	473 Interdepartmental Rents	0	0	0
24	474 Other Water Revenues	0	0	0
25	**TOTAL OTHER WATER REVENUES**	805	0	805
26	**TOTAL PRESENT WATER OPERATING REVENUES**	45,252	0	45,252

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
SUMMARY OF TOTAL O & M EXPENSES

Company: SSU / Polk / Orange Hill/Sugar Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that summarizes the total direct and allocated O & M expenses for the test year.

FPSC
Schedule: B-5(W)
Page 1 Of 9
Preparer: Kimball
Recap Schedule: B-1(W)

Line No.	(1) Account No. and Name	(2) 1995 TOTAL O & M (.1 - .8) Per Books O & M	(3) Adjustments	(4) Adjusted O & M	(5) 1995 DIRECT O & M (.1 - .6) Per Books O & M	(6) Adjustments	(7) Adjusted O & M	(8) 1995 ALLOCATED CUST ACCTS (.7) Per Books O & M	(9) Adjustments	(10) Adjusted O & M	(11) 1995 ALLOCATED A & G (.8) Per Books O & M	(12) Adjustments	(13) Adjusted O & M
1	601 Salaries & Wages - Employees	19,330	0	19,330	10,300	0	10,300	2,491	0	2,491	6,539	0	6,539
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	4,800	0	4,800	2,558	0	2,558	619	0	619	1,624	0	1,624
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	3,005	0	3,005	2,880	0	2,880	9	0	9	116	0	116
6	616 Fuel for Power Production	100	0	100	100	0	100	0	0	0	0	0	0
7	618 Chemicals	591	0	591	591	0	591	0	0	0	0	0	0
8	620 Materials & Supplies	3,292	0	3,292	2,843	0	2,843	138	0	138	311	0	311
9	631 Contractual Services - Eng.	52	0	52	0	0	0	0	0	0	52	0	52
10	632 Contractual Services - Acct.	277	0	277	0	0	0	0	0	0	277	0	277
11	633 Contractual Services - Legal	167	0	167	0	0	0	0	0	0	167	0	167
12	634 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	580	0	580	150	0	150	0	0	0	430	0	430
14	641 Rental of Real Building/Real Property	247	0	247	0	0	0	0	0	0	247	0	247
15	642 Rental of Equipment	14	0	14	3	0	3	0	0	0	11	0	11
16	650 Transportation Expense	1,060	0	1,060	842	0	842	97	0	97	121	0	121
17	656 Insurance - Vehicle	190	0	190	0	0	0	0	0	0	190	0	190
18	657 Insurance - General Liability	390	0	390	0	0	0	0	0	0	390	0	390
19	658 Insurance - Workman's Comp	346	0	346	184	0	184	45	0	45	117	0	117
20	659 Insurance - Other	39	0	39	0	0	0	0	0	0	39	0	39
21	660 Advertising Expense	42	0	42	0	0	0	0	0	0	42	0	42
22	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667 Reg. Comm. Exp. - Other	94	0	94	0	0	0	0	0	0	94	0	94
24	670 Bad Debt Expense	339	0	339	0	0	0	339	0	339	0	0	0
25	675 Miscellaneous Expenses	3,086	0	3,086	318	0	318	849	0	849	1,918	0	1,918
26	TOTAL WATER O & M EXPENSES	38,039	0	38,039	20,769	0	20,769	4,586	0	4,586	12,684	0	12,684

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
TOTAL O & M BY MONTH (6XX.1 - 6XX.8)

Company: SSU / Polk / Orange Hill/Sugar Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 2 of 9
Preparer: Kimball
Recap Schedule B-1(W)

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL O & M (.1 - .8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.8 Salaries & Wages - Employees	1,598	1,469	1,691	1,629	1,652	1,621	1,627	1,626	1,585	1,636	1,578	1,817	19,330	0	19,330
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8 Employee Pensions & Benefits	397	365	420	405	410	403	404	404	394	406	392	402	4,800	0	4,800
4	610.1-.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.8 Purchased Power	250	250	251	251	251	250	250	251	250	251	250	250	3,005	0	3,005
6	616.1-.8 Fuel for Power Production	0	0	0	0	100	0	0	0	0	0	0	0	100	0	100
7	618.1-.8 Chemicals	34	131	27	27	27	131	27	27	79	27	27	27	591	0	591
8	620.1-.8 Materials & Supplies	184	376	282	329	279	379	177	377	277	276	176	177	3,291	0	3,291
9	631.1-.8 Contractual Services - Eng.	4	4	4	4	4	4	4	4	4	4	4	4	52	0	52
10	632.1-.8 Contractual Services - Acct.	23	22	24	24	23	23	23	23	23	23	23	23	277	0	277
11	633.1-.8 Contractual Services - Legal	14	13	14	14	14	14	14	14	14	14	14	14	167	0	167
12	634.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8 Contractual Services - Other	37	38	35	40	39	137	43	43	42	43	42	42	579	0	579
14	641.1-.8 Rental of Real Building/Real Property	20	20	21	21	21	21	21	21	21	21	20	20	247	0	247
15	642.1-.8 Rental of Equipment	1	1	1	1	1	1	1	1	1	1	1	1	15	0	15
16	650.1-.8 Transportation Expense	90	87	89	89	88	88	88	88	88	89	88	88	1,060	0	1,060
17	656.1-.8 Insurance - Vehicle	16	15	16	16	16	16	16	16	16	16	15	16	190	0	190
18	657.1-.8 Insurance - General Liability	32	31	33	33	33	32	33	33	32	33	32	32	390	0	390
19	658.1-.8 Insurance - Workman's Comp	29	26	30	29	30	29	29	29	28	29	28	29	346	0	346
20	659.1-.8 Insurance - Other	3	3	3	3	3	3	3	3	3	3	3	3	39	0	39
21	660.1-.8 Advertising Expense	3	3	4	4	4	4	4	4	3	4	3	3	42	0	42
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.8 Reg. Comm. Exp. - Other	8	7	8	8	8	8	8	8	8	8	8	8	94	0	94
24	670.1-.8 Bad Debt Expense	28	26	29	28	28	28	29	29	28	29	28	29	339	0	339
25	675.1-.8 Miscellaneous Expenses	264	244	284	266	265	266	251	251	247	255	245	248	3,086	0	3,086
26	TOTAL WATER O & M EXPENSES	3,035	3,131	3,266	3,221	3,296	3,458	3,053	3,252	3,144	3,170	2,978	3,035	38,039	0	38,039

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF OPERATING AND MAINTENANCE EXPENSES - 1995
DIRECT EXPENSES BY MONTH (6XX.1 - 6XX.6)

Company: SSU / Polk / Orange Hill/Sugar Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 3 Of 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL DIRECT O & M (.1 - .6) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.6 Salaries & Wages - Employees	851	762	919	860	892	870	867	867	838	869	839	865	10,300	0	10,300
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6 Employee Pensions & Benefits	211	189	228	214	221	216	215	215	208	216	208	215	2,558	0	2,558
4	610.1-.6 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.6 Purchased Power	240	240	240	240	240	240	240	240	240	240	240	240	2,880	0	2,880
6	616.1-.6 Fuel for Power Production	0	0	0	0	100	0	0	0	0	0	0	0	100	0	100
7	618.1-.6 Chemicals	34	131	27	27	27	131	27	27	79	27	27	27	591	0	591
8	620.1-.6 Materials & Supplies	147	341	244	291	241	342	139	340	239	240	140	139	2,843	0	2,843
9	631.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6 Contractual Services - Other	2	4	(2)	3	2	101	7	6	7	6	7	7	150	0	150
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	3	0	3
16	650.1-.6 Transportation Expense	72	70	70	70	70	70	70	70	70	70	70	70	842	0	842
17	656.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6 Insurance - Workman's Comp	15	14	16	15	16	16	16	16	15	16	15	15	184	0	184
20	659.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6 Miscellaneous Expenses	35	28	46	30	32	36	18	19	18	19	18	18	318	0	318
26	TOTAL WATER DIRECT O & M EXPENSES	1,606	1,778	1,790	1,751	1,842	2,022	1,599	1,800	1,715	1,703	1,564	1,597	20,769	0	20,769

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (6XX.7)

Company: SSU / Polk / Orange Hill/Sugar Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 4 of 9
Preparer: Kimball

Line No.	Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.7 Salaries & Wages - Employees	208	190	211	209	210	207	213	210	205	213	205	210	2,491	0	2,491
2	603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7 Employee Pensions & Benefits	52	47	52	52	52	51	53	52	51	53	51	52	619	0	619
4	610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7 Purchased Power	1	1	1	1	1	1	1	1	1	1	1	1	9	0	9
6	616.7 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7 Materials & Supplies	12	10	12	12	12	11	12	12	11	12	11	12	138	0	138
9	631.7 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7 Transportation Expense	8	7	8	8	8	8	8	8	8	8	8	8	97	0	97
17	656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7 Insurance - Workman's Comp	4	3	4	4	4	4	4	4	4	4	4	4	45	0	45
20	659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7 Bad Debt Expense	28	26	29	28	28	28	29	29	28	29	28	29	339	0	339
25	675.7 Miscellaneous Expenses	71	65	72	71	71	71	72	72	70	73	70	72	849	0	849
26	TOTAL WATER ALLOCATED CUST ACCTS EXP.	383	350	388	385	386	381	391	387	377	392	378	386	4,586	0	4,586

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
ALLOCATED A & G EXPENSES BY MONTH (6XX.8)

Company: SSU / Polk / Orange Hill/Sugar Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 5 0f 9
Preparer: Kimball

Line No.		(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED A & G EXPENSE (JI) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.8	Salaries & Wages - Employees	538	517	561	560	550	544	548	549	542	554	534	542	6,539	0	6,539
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits	134	128	139	139	137	135	136	136	135	138	133	135	1,624	0	1,624
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	10	9	10	10	10	10	10	10	10	10	10	10	116	0	116
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	26	25	27	27	26	26	26	26	26	26	25	26	311	0	311
9	631.8	Contractual Services - Eng.	4	4	4	4	4	4	4	4	4	4	4	4	52	0	52
10	632.8	Contractual Services - Acct.	23	22	24	24	23	23	23	23	23	23	23	23	277	0	277
11	633.8	Contractual Services - Legal	14	13	14	14	14	14	14	14	14	14	14	14	167	0	167
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	35	34	37	37	36	36	36	36	36	36	35	36	430	0	430
14	641.8	Rental of Real Building/Real Property	20	20	21	21	21	21	21	21	21	21	20	20	247	0	247
15	642.8	Rental of Equipment	1	1	1	1	1	1	1	1	1	1	1	1	11	0	11
16	650.8	Transportation Expense	10	10	10	10	10	10	10	10	10	10	10	10	121	0	121
17	656.8	Insurance - Vehicle	16	15	16	16	16	16	16	16	16	16	15	16	190	0	190
18	657.8	Insurance - General Liability	32	31	33	33	33	32	33	33	32	33	32	32	390	0	390
19	658.8	Insurance - Workman's Comp	10	9	10	10	10	10	10	10	10	10	10	10	117	0	117
20	659.8	Insurance - Other	3	3	3	3	3	3	3	3	3	3	3	3	39	0	39
21	660.8	Advertising Expense	3	3	4	4	4	4	4	4	3	4	3	3	42	0	42
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.8	Reg. Comm. Exp. - Other	8	7	8	8	8	8	8	8	8	8	8	8	94	0	94
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	158	152	164	164	161	160	161	161	159	163	157	159	1,918	0	1,918
26		TOTAL WATER ALLOCATED A & G EXPENSES	1,044	1,003	1,088	1,086	1,068	1,055	1,063	1,065	1,052	1,075	1,036	1,051	12,684	0	12,684

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
SUMMARY OF TOTAL UTILITY ADJUSTMENTS TO O & M (6XX.1 - 6XX.8)

Company: SSU / Polk / Orange Hill/Sugar Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 6 0f 9
Preparer: Kimball
Recap Schedule: B-3(W)

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							TOTAL UTILITY ADJUSTMENTS TO O&M EXPENSES							
Line No.	Account No. and Name		Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.1-.8	Salaries & Wages - Employees	19,330	0	0	0	0	0	0	0	0	0	0	19,330
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8	Employee Pensions & Benefits	4,800	0	0	0	0	0	0	0	0	0	0	4,800
4	610.1-.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.8	Purchased Power	3,005	0	0	0	0	0	0	0	0	0	0	3,005
6	616.1-.8	Fuel for Power Production	100	0	0	0	0	0	0	0	0	0	0	100
7	618.1-.8	Chemicals	591	0	0	0	0	0	0	0	0	0	0	591
8	620.1-.8	Materials & Supplies	3,292	0	0	0	0	0	0	0	0	0	0	3,292
9	631.1-.8	Contractual Services - Eng.	52	0	0	0	0	0	0	0	0	0	0	52
10	632.1-.8	Contractual Services - Acct.	277	0	0	0	0	0	0	0	0	0	0	277
11	633.1-.8	Contractual Services - Legal	167	0	0	0	0	0	0	0	0	0	0	167
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8	Contractual Services - Other	580	0	0	0	0	0	0	0	0	0	0	580
14	641.1-.8	Rental of Real Building/Real Property	247	0	0	0	0	0	0	0	0	0	0	247
15	642.1-.8	Rental of Equipment	14	0	0	0	0	0	0	0	0	0	0	14
16	650.1-.8	Transportation Expense	1,060	0	0	0	0	0	0	0	0	0	0	1,060
17	656.1-.8	Insurance - Vehicle	190	0	0	0	0	0	0	0	0	0	0	190
18	657.1-.8	Insurance - General Liability	390	0	0	0	0	0	0	0	0	0	0	390
19	658.1-.8	Insurance - Workman's Comp	346	0	0	0	0	0	0	0	0	0	0	346
20	659.1-.8	Insurance - Other	39	0	0	0	0	0	0	0	0	0	0	39
21	660.1-.8	Advertising Expense	42	0	0	0	0	0	0	0	0	0	0	42
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.8	Reg. Comm. Exp. - Other	94	0	0	0	0	0	0	0	0	0	0	94
24	670.1-.8	Bad Debt Expense	339	0	0	0	0	0	0	0	0	0	0	339
25	675.1-.8	Miscellaneous Expenses	3,086	0	0	0	0	0	0	0	0	0	0	3,086
26	TOTAL WATER O & M EXPENSES		38,039	0	0	0	0	0	0	0	0	0	0	38,039

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (6XX.1 - 6XX.6)

Company: SSU / Polk / Orange Hill/Sugar Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 7 of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES							
Line No.	Account No.	and Name	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.1-.6	Salaries & Wages - Employees	10,300	0	0	0	0	0	0	0	0	0	0	10,300
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6	Employee Pensions & Benefits	2,558	0	0	0	0	0	0	0	0	0	0	2,558
4	610.1-.6	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.6	Purchased Power	2,880	0	0	0	0	0	0	0	0	0	0	2,880
6	616.1-.6	Fuel for Power Production	100	0	0	0	0	0	0	0	0	0	0	100
7	618.1-.6	Chemicals	591	0	0	0	0	0	0	0	0	0	0	591
8	620.1-.6	Materials & Supplies	2,843	0	0	0	0	0	0	0	0	0	0	2,843
9	631.1-.6	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6	Contractual Services - Other	150	0	0	0	0	0	0	0	0	0	0	150
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6	Rental of Equipment	3	0	0	0	0	0	0	0	0	0	0	3
16	650.1-.6	Transportation Expense	842	0	0	0	0	0	0	0	0	0	0	842
17	656.1-.6	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6	Insurance - Workman's Comp	184	0	0	0	0	0	0	0	0	0	0	184
20	659.1-.6	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6	Miscellaneous Expenses	318	0	0	0	0	0	0	0	0	0	0	318
26	TOTAL WATER DIRECT O & M EXPENSES		20,769	0	0	0	0	0	0	0	0	0	0	20,769

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXPENSES (6XX.7)

Company: SSU / Polk / Orange Hill/Sugar Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 8 Of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXPENSES							
Line No.	Account No.	Account No. and Name	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.7	Salaries & Wages - Employees	2,491	0	0	0	0	0	0	0	0	0	0	2,491
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7	Employee Pensions & Benefits	619	0	0	0	0	0	0	0	0	0	0	619
4	610.7	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7	Purchased Power	9	0	0	0	0	0	0	0	0	0	0	9
6	616.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7	Materials & Supplies	138	0	0	0	0	0	0	0	0	0	0	138
9	631.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7	Transportation Expense	97	0	0	0	0	0	0	0	0	0	0	97
17	656.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7	Insurance - Workman's Comp	45	0	0	0	0	0	0	0	0	0	0	45
20	659.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7	Bad Debt Expense	339	0	0	0	0	0	0	0	0	0	0	339
25	675.7	Miscellaneous Expenses	849	0	0	0	0	0	0	0	0	0	0	849
26		TOTAL WATER CUSTOMER ACCOUNT EXPENSES	4,586	0	0	0	0	0	0	0	0	0	0	4,586

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / Polk / Orange Hill/Sugar Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 9 0f 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
					UTILITY ADJUSTMENTS TO ALLOCATED A&G EXPENSES									
Line No.	Account No.	and Name	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.8	Salaries & Wages - Employees	6,539	0	0	0	0	0	0	0	0	0	0	6,539
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits	1,624	0	0	0	0	0	0	0	0	0	0	1,624
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	116	0	0	0	0	0	0	0	0	0	0	116
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	311	0	0	0	0	0	0	0	0	0	0	311
9	631.8	Contractual Services - Eng.	52	0	0	0	0	0	0	0	0	0	0	52
10	632.8	Contractual Services - Acct.	277	0	0	0	0	0	0	0	0	0	0	277
11	633.8	Contractual Services - Legal	167	0	0	0	0	0	0	0	0	0	0	167
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	430	0	0	0	0	0	0	0	0	0	0	430
14	641.8	Rental of Real Building/Real Property	247	0	0	0	0	0	0	0	0	0	0	247
15	642.8	Rental of Equipment	11	0	0	0	0	0	0	0	0	0	0	11
16	650.8	Transportation Expense	121	0	0	0	0	0	0	0	0	0	0	121
17	656.8	Insurance - Vehicle	190	0	0	0	0	0	0	0	0	0	0	190
18	657.8	Insurance - General Liability	390	0	0	0	0	0	0	0	0	0	0	390
19	658.8	Insurance - Workman's Comp	117	0	0	0	0	0	0	0	0	0	0	117
20	659.8	Insurance - Other	39	0	0	0	0	0	0	0	0	0	0	39
21	660.8	Advertising Expense	42	0	0	0	0	0	0	0	0	0	0	42
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.8	Reg. Comm. Exp. - Other	94	0	0	0	0	0	0	0	0	0	0	94
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	1,918	0	0	0	0	0	0	0	0	0	0	1,918
26	TOTAL WATER A & G EXPENSES		12,684	0	0	0	0	0	0	0	0	0	0	12,684

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - TOTAL O&M (.1 - .8) - 1995 WATER

Company: SSU / Polk / Orange Hill/Sugar Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 1 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No.	Account Name	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount	Difference %
1	601.1-.8	Salaries & Wages - Employees	17,136	19,330	2,194	12.80%
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.8	Employee Pensions & Benefits	4,109	4,800	692	16.84%
4	610.1-.8	Purchased Water	0	0	0	0.00%
5	615.1-.8	Purchased Power	2,606	3,005	399	15.31%
6	616.1-.8	Fuel for Power Production	185	100	(85)	(45.95%)
7	618.1-.8	Chemicals	836	591	(245)	(29.31%)
8	620.1-.8	Materials & Supplies	4,011	3,292	(720)	(17.94%)
9	631.1-.8	Contractual Services - Eng.	0	52	52	100.00%
10	632.1-.8	Contractual Services - Acct.	268	277	9	3.33%
11	633.1-.8	Contractual Services - Legal	212	167	(46)	(21.46%)
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.8	Contractual Services - Other	3,137	580	(2,557)	(81.52%)
14	641.1-.8	Rental of Real Building/Real Property	231	247	16	7.00%
15	642.1-.8	Rental of Equipment	15	14	(0)	(2.85%)
16	650.1-.8	Transportation Expense	997	1,060	64	6.38%
17	656.1-.8	Insurance - Vehicle	176	190	14	7.91%
18	657.1-.8	Insurance - General Liability	402	390	(12)	(3.05%)
19	658.1-.8	Insurance - Workman's Comp	304	346	42	13.67%
20	659.1-.8	Insurance - Other	36	39	2	6.05%
21	660.1-.8	Advertising Expense	43	42	(1)	(2.56%)
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.1-.8	Reg. Comm. Exp. - Other	142	94	(48)	(33.91%)
24	670.1-.8	Bad Debt Expense	196	339	143	73.07%
25	675.1-.8	Miscellaneous Expenses	2,274	3,086	812	35.71%
26		**TOTAL WATER O & M EXPENSES**	37,316	38,039	723	1.94%
27		**TOTAL (LESS ACCTS 666 & 667)**	37,174	37,945	771	2.07%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .8) - 1995
WATER

Company: SSU / Polk / Orange Hill/Sugar Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No. and Name	(1)	(2) Historic Year Ended 12/31/94	(3) Interim Test Year Ended 12/31/95	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	NOTES
1	601.1-.6	Salaries & Wages - Employees	8,373	10,300	1,927	23.01%	
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	
3	604.1-.6	Employee Pensions & Benefits	2,008	2,558	550	27.39%	
4	610.1-.6	Purchased Water	0	0	0	0.00%	
5	615.1-.6	Purchased Power	2,494	2,880	386	15.48%	
6	616.1-.6	Fuel for Power Production	185	100	(85)	(45.95%)	
7	618.1-.6	Chemicals	836	591	(245)	(29.31%)	
8	620.1-.6	Materials & Supplies	3,535	2,843	(692)	(19.58%)	
9	631.1-.6	Contractual Services - Eng.	0	0	0	0.00%	
10	632.1-.6	Contractual Services - Acct.	0	0	0	0.00%	
11	633.1-.6	Contractual Services - Legal	0	0	0	0.00%	
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	
13	635.1-.6	Contractual Services - Other	2,398	150	(2,248)	(93.74%)	
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%	
15	642.1-.6	Rental of Equipment	0	3	3	100.00%	
16	650.1-.6	Transportation Expense	856	842	(14)	(1.64%)	
17	656.1-.6	Insurance - Vehicle	0	0	0	0.00%	
18	657.1-.6	Insurance - General Liability	0	0	0	0.00%	
19	658.1-.6	Insurance - Workman's Comp	148	184	36	24.32%	
20	659.1-.6	Insurance - Other	0	0	0	0.00%	
21	660.1-.6	Advertising Expense	0	0	0	0.00%	
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	
24	670.1-.6	Bad Debt Expense	0	0	0	0.00%	
25	675.1-.6	Miscellaneous Expenses	39	318	279	715.38%	
26	**TOTAL WATER O & M EXPENSES**		20,872	20,769	(103)	(0.49%)	
27	**TOTAL (LESS ACCTS 666 & 667)**		20,872	20,769	(103)	(0.49%)	

NOTE: See Volume II for variance explanations.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - CUSTOMER ACCOUNT EXPENSES (.7) - 1995 WATER

Company: SSU / Polk / Orange Hill/Sugar Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 3 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No. and Name		(1)	(2) Historic Year Ended 12/31/94	(3) Interim Test Year Ended 12/31/95	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %
1	601.7	Salaries & Wages - Employees		2,576	2,491	(85)	(3.30%)
2	603.7	Salaries & Wages - Officers, Etc.		0	0	0	0.00%
3	604.7	Employee Pensions & Benefits		618	619	1	0.16%
4	610.7	Purchased Water		0	0	0	0.00%
5	615.7	Purchased Power		10	9	(1)	(10.19%)
6	616.7	Fuel for Power Production		0	0	0	0.00%
7	618.7	Chemicals		0	0	0	0.00%
8	620.7	Materials & Supplies		154	138	(17)	(11.03%)
9	631.7	Contractual Services - Eng.		0	0	0	0.00%
10	632.7	Contractual Services - Acct.		0	0	0	0.00%
11	633.7	Contractual Services - Legal		0	0	0	0.00%
12	634.7	Contractual Services - Mgmt Fees		0	0	0	0.00%
13	635.7	Contractual Services - Other		0	0	0	0.00%
14	641.7	Rental of Real Building/Real Property		22	0	(22)	(100.00%)
15	642.7	Rental of Equipment		1	0	(1)	(100.00%)
16	650.7	Transportation Expense		63	97	34	54.12%
17	656.7	Insurance - Vehicle		0	0	0	0.00%
18	657.7	Insurance - General Liability		0	0	0	0.00%
19	658.7	Insurance - Workman's Comp		46	45	(1)	(2.18%)
20	659.7	Insurance - Other		0	0	0	0.00%
21	660.7	Advertising Expense		0	0	0	0.00%
22	666.7	Reg. Comm. Exp. - Rate Case Amort.		0	0	0	0.00%
23	667.7	Reg. Comm. Exp. - Other		0	0	0	0.00%
24	670.7	Bad Debt Expense		196	339	143	73.10%
25	675.7	Miscellaneous Expenses		184	849	665	362.00%
26	**TOTAL WATER O & M EXPENSES**			3,870	4,586	716	18.50%
27	**TOTAL (LESS ACCTS 666 & 667)**			3,870	4,586	716	18.50%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - A&G EXPENSES (.8) - 1995 WATER

Company: SSU / Polk / Orange Hill/Sugar Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Avs. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 4 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No.	and Name	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount	%
1	601.8	Salaries & Wages - Employees	6,187	6,539	352	5.69%
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.8	Employee Pensions & Benefits	1,483	1,624	141	9.51%
4	610.8	Purchased Water	0	0	0	0.00%
5	615.8	Purchased Power	102	116	14	13.68%
6	616.8	Fuel for Power Production	0	0	0	0.00%
7	618.8	Chemicals	0	0	0	0.00%
8	620.8	Materials & Supplies	322	311	(11)	(3.41%)
9	631.8	Contractual Services - Eng.	0	52	52	100.00%
10	632.8	Contractual Services - Acct.	268	277	9	3.36%
11	633.8	Contractual Services - Legal	212	167	(46)	(21.68%)
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.8	Contractual Services - Other	739	430	(309)	(41.81%)
14	641.8	Rental of Real Building/Real Property	209	247	39	18.69%
15	642.8	Rental of Equipment	14	11	(3)	(21.13%)
16	650.8	Transportation Expense	78	121	43	55.24%
17	656.8	Insurance - Vehicle	176	190	14	7.97%
18	657.8	Insurance - General Liability	402	390	(12)	(2.99%)
19	658.8	Insurance - Workman's Comp	110	117	7	6.36%
20	659.8	Insurance - Other	36	39	2	5.48%
21	660.8	Advertising Expense	43	42	(1)	(2.31%)
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.8	Reg. Comm. Exp. - Other	142	94	(48)	(33.80%)
24	670.8	Bad Debt Expense	0	0	0	0.00%
25	675.8	Miscellaneous Expenses	2,051	1,918	(133)	(6.48%)
26	**TOTAL WATER O & M EXPENSES**		12,574	12,684	110	0.87%
27	**TOTAL (LESS ACCTS 666 & 667)**		12,432	12,590	158	1.27%

NOTE: See Volume II for variance explanations.

CONTRACTUAL SERVICES - 1995

Company: SSU / Polk / Orange Hill/Sugar Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

FPSC
Schedule: B-9(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
1	**See Volume II for detailed support.**			

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1995

Company: SSU / Polk / Orange Hill/Sugar Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

FPSC
Schedule: B-10
Page 1 of 1
Preparer: Ludsen

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	See Volume II, Allocation of 1995 Rate Case Expense for detail.				
2					
3					
4					
5					
6					
7					

8 Estimate Through
9 [ ] PAA
10 [x] Commission Hearing
11
12 Amortization Period 4 Years
13 Explanation if different from Section 367.0816, Florida Statutes:
14
15 Amortization of Rate Case Expense:

		(A) Total	Water
16			
17			
18	Prior Unamortized Rate Case Expense		
19	Marco Island	Docket No. 920655-WS	$134,310	
20	GIGA	Docket No. 920199-WS	840,374	
21	Lehigh	Docket No. 911188-WS	99,988	
22			1,074,672	
23	Current Rate Case Expense			
24				
25	Total Projected Rate Case Expense			
26				
27	Annual Amortization		$373,256	$0

28
29 Method of Allocation Between Plants:
30 Average Number of Customers (Plant Specific)
31 See Volume II, Allocation of 1995 Rate Case Expense for detail.
32

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS - 1995
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

Company: SSU / Polk / Orange Hill/Sugar Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide an analysis of all maintenance projects greater than 2% of the projected test year revenues per system which occurred during the 2 years prior to the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description of the total cost or budgeted amount and how often the project should be repeated.

FPSC
Schedule: B-11(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Date	(2) Description	(3) Total Water Cost	(4) How often to repeat
		Maintenance projects greater than 2% of test year revenues per system		
1	**See Volume II for detailed support.**			

Note: May not cross foot due to rounding.

ALLOCATION OF EXPENSES - 1995

Company: SSU / Polk / Orange Hill/Sugar Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

FPSC
Schedule: B-12(W)
Page 1 of 1
Preparer: Kimball

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules
1	**Please refer to Volume II for a complete description of allocated items, the allocation percentages,**											
2	**a description of the allocation methods, the amounts allocated and supporting schedules.**											
3												
4	**For rate making purposes, the following are the items which are allocated in this filing:**											
5												
6	A-SCHEDULES (RATE BASE):											
7												
8												
9												

10	Allocated Items	Allocation Basis	Recap Schedules
11			
12	(A) Deferred Taxes	Avg Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-1 (W)
13			
14	(B) General Plant	Average No. of Customers (Total Company)	A-5 (W)
15			
16	(C) General Plant Blanket Additions	Average No. of Customers (Total Company)	A-5 (W)
17			
18	(D) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W)
19			
20	(E) Unfunded OPEBs	Average No. of Customers (Total Company)	A-17 (W)
21			
22			
23			
24			
25			
26	B-SCHEDULES (INCOME STATEMENT):		
27			
28			
29			

30	Allocated Items	Allocation Basis	Recap Schedules
31			
32	(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
33			
34	(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
35			
36	(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	B-16 (W)
37			
38	(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-5 (W)
39			
40	(E) Property Taxes	Net Taxable Value	B-15 (W)

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1995
SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: SSU / Polk / Orange Hill/Sugar Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-13(W)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W), B-18 (W)
Supporting Schedules: A-5 (W), F-Schedules

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
				DEPRECIATION RATE		1995 DEPRECIATION EXPENSE			1995 USED & USEFUL DEPRECIATION EXPENSE		
Line No.	Account No.	and Name	1995 Avg. Adj. PIS	Life	Rate (%)	Per Books	Utility Adjustment	Adjusted Depreciation Expense	Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful Depreciation Exp.
1		**INTANGIBLE PLANT**								0	
2	301.1	Organization	0	40	2.50%	0	0	0	0.00%	0	0
3	302.1	Franchise	1,319	50	2.00%	26	0	26	0.00%	0	26
4	339.1	Other Plant & Misc.	173	25	4.00%	7	0	7	0.00%	0	7
5		**SOURCE OF SUPPLY & PUMPING**								0	
6	303.2	Land & Land Rights	8,540	NA	NA	0	0	0	0.00%	0	0
7	304.2	Structures & Improvements	2,885	50	2.00%	58	0	58	0.00%	0	58
8	305.2	Collect. & Impound.	18,575	50	2.00%	372	0	372	0.00%	0	372
9	306.2	Lake, River & Other	0	40	2.50%	0	0	0	0.00%	0	0
10	307.2	Wells & Springs	8,902	40	2.50%	223	0	223	0.00%	0	223
11	308.2	Infiltration Galleries	0	40	2.50%	0	0	0	0.00%	0	0
12	309.2	Supply Mains	8,116	50	2.00%	162	0	162	0.00%	0	162
13	310.2	Power Generation Equpi.	13,662	20	5.00%	683	0	683	0.00%	0	683
14	311.2	Pumping Equipment	18,892	40	2.50%	472	0	472	0.00%	0	472
15	339.2	Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
16		**WATER TREATMENT PLANT**								0	
17	303.3	Land & Land Rights	7,969	NA	NA	0	0	0	0.00%	0	0
18	304.3	Structures & Improvements	5,148	40	2.50%	129	0	129	0.00%	0	129
19	320.3	Water Treatment Equip.	7,822	40	2.50%	196	0	196	0.00%	0	196
20	321.3	Permeators	0	40	2.50%	0	0	0	0.00%	0	0
21	339.3	Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
22		**TRANSMISSION & DISTRIBUTION**								0	
23	303.4	Land & Land Rights	4	NA	NA	0	0	0	0.00%	0	0
24	304.4	Structures & Improvements	626	33	3.03%	19	0	19	0.00%	0	19
25	330.4	Distr. Reservoirs	222	40	2.50%	6	0	6	0.00%	0	6
26	331.4	Transmission & Distribution	8,582	50	2.00%	172	0	172	13.76%	24	148
27	333.4	Services	6,315	20	5.00%	316	0	316	0.00%	0	316
28	334.4	Meters & Meter Installation	19,171	40	2.50%	479	0	479	0.00%	0	479
29	335.4	Hydrants	146	40	2.50%	4	0	4	0.00%	0	4
30	339.4	Other Plant & Misc.	295	25	4.00%	12	0	12	0.00%	0	12
31		**GENERAL PLANT**								0	
32	303.5	Land & Land Rights	731	NA	NA	0	0	0	0.00%	0	0
33	304.5	Structures & Improvements	6,912	40	2.50%	173	0	173	0.00%	0	173
34	340.5	Office Furniture & Equipment	4,264	15	6.67%	284	0	284	0.00%	0	284
35	340.51	Computer Equipment	10,330	6	16.67%	1,722	0	1,722	0.00%	0	1,722
36	341.5	Transportation Equipment	6,170	6	16.67%	1,029	0	1,029	0.00%	0	1,029
37	342.5	Stores Equipment	66	18	5.56%	4	0	4	0.00%	0	4
38	343.5	Tools, Shop & Garage	2,341	16	6.25%	146	0	146	0.00%	0	146
39	344.5	Laboratory Equipment	1,415	15	6.67%	94	0	94	0.00%	0	94
40	345.5	Power Operated Equipment	2,246	12	8.33%	187	0	187	0.00%	0	187
41	346.5	Communication Equipment	1,164	10	10.00%	116	0	116	0.00%	0	116
42	347.5	Miscellaneous Equipment	545	15	6.67%	36	0	36	0.00%	0	36
43	348.5	Other Tangible Plant	433	10	10.00%	43	0	43	0.00%	0	43
44		**INTANGIBLE PLANT**	1,492		2.21%	33	0	33	0.00%	0	33
45		**SUPPLY & PUMPING**	79,572		2.48%	1,970	0	1,970	0.00%	0	1,970
46		**WATER TREATMENT PLANT**	20,939		1.55%	325	0	325	0.00%	0	325
47		**TRANSMISSION & DISTRIBUTION**	35,361		2.85%	1,008	0	1,008	2.38%	24	984
48		**GENERAL PLANT**	36,617		10.47%	3,834	0	3,834	0.00%	0	3,834
49		**TOTAL DEPRECIATION EXPENSE**	173,981		4.12%	7,170	0	7,170	0.33%	24	7,146
50		**LESS: AMORTIZATION OF CIAC**				(443)	0	(443)		0	(443)
51		**ET DEPRECIATION EXPENSE - WATER**				6,727	0	6,727		24	6,703

Column:
(2) from Schedule A-5, page 1, column 11.
(8) from F Schedules

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1995
CIAC AMORTIZATION EXPENSE

Company: SSU / Polk / Orange Hill/Sugar Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-13(W)
Page 2 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3
Supporting Schedules: A-12(W), B-13(W)3/3

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			1995 CIAC AMORTIZATION EXPENSE			1995 USED & USEFUL CIAC AMORTIZATION EXPENSE		
WATER						Composite		
Line No. CIAC Classifications	1995 Avg. Adj. CIAC Balance	CIAC Amort. Composite Rate	Per Books	Utility Adjustment	Utility Adjusted CIAC Amort.	Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful CIAC Amort.
1 Plant Capacity Fees	0	2.73%	0	0	0	0.00%	0	0
2 Line/Main Extension Fees	225	2.15%	5	0	5	0.00%	0	5
3 Meter Installation Fees	3,550	2.50%	89	0	89	0.00%	0	89
4 Contributed Lines	0	2.15%	0	0	0	2.38%	0	0
5 Contributed Property Other Than Lines	12,595	2.77%	349	0	349	0.00%	0	349
6 Service Installation Fees	0	5.00%	0	0	0	0.00%	0	0
7 TOTAL WATER CIAC AMORT. EXP.	16,370		443	0	443		0	443

Column:
(2) from A-12 (W)
(3) from B-13 (W) (page 3 of 3)
(7) from B-13 (W) (page 1 of 3)

Notes:
1. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 3)

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1995
COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / Polk / Orange Hill/Sugar Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-13(W)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3,2/3
Supporting Schedules: A-5(W)

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1995 COMPOSITE CIAC AMORTIZATION RATE Average Adjusted UPIS	(3) Average Adjusted Dep. Exp.	(4) Composite CIAC Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	2,885	58	2.01%
3	305.2 Collecting & Impounding reservoirs	18,575	372	2.00%
4	306.2 Lake, River & Other Intakes	0	0	0.00%
5	307.2 Wells & Springs	8,902	223	2.51%
6	308.2 Infiltration Galleries & Tunnels	0	0	0.00%
7	309.2 Supply Mains	8,116	162	2.00%
8	310.2 Power Generation Equipment	13,662	683	5.00%
9	311.2 Pumping Equipment	18,892	472	2.50%
10	339.2 Other Plant & Miscellaneous	0	0	0.00%
11	304.3 Structures & Improvements	5,148	129	2.51%
12	320.3 Water Treatment Equipment	7,822	196	2.51%
13	321.3 Permeators	0	0	0.00%
14	339.3 Other Plant & Miscellaneous	0	0	0.00%
15	330.4 Distribution Reservoirs	222	6	2.70%
16	**COMPOSITE RATE**	84,224	2,301	2.73%
17	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
18	304.4 Structures & Improvements	626	19	3.04%
19	331.4 Transmission & Distribution	8,582	172	2.00%
20	335.4 Hydrants	146	4	2.74%
21	339.4 Other Plant & Miscellaneous	295	12	4.07%
22	**COMPOSITE RATE**	9,649	207	2.15%
23	**METER INSTALLATION FEES:**			
24	334.4 Meters & Meter Installation	19,171	479	2.50%
25	**COMPOSITE RATE**	19,171	479	2.50%
26	**SERVICE INSTALLATION FEES:**			
27	333.4 Services	6,315	316	5.00%
28	**COMPOSITE RATE**	6,315	316	5.00%
29	**OTHERS: (Weighted Average of Above Rates):**			
30	Plant Capacity Fees (Line 16)	84,224	2,301	2.73%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	9,649	207	2.15%
32	Meter Installation Fees (Line 25)	19,171	479	2.50%
33	Service Installation Fees (Line 28)	6,315	316	5.00%
34	**COMPOSITE RATE**	119,359	3,303	2.77%

Column:
(2) is From Schedule B-13 (W), page 1, Column 2.
(3) is From Schedule B-13 (W), page 1, Column 7.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1995
UNDER PRESENT INCOME

Company: SSU / Polk / Orange Hill/Sugar Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)	(6)
		1995 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	2,036	0	2,036	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	1,546	0	1,546	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	1,546	0	1,546		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	1,848	0	1,848		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	1,848	0	1,848		
10	Non-used & Useful Percent			0.68%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(13)	(13)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	1,848	(13)	1,835		
13	**OTHER:**	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	**TOTAL OTHER**	0	0	0		
18	**TOTAL TAXES OTHER (PRESENT INCOME)**	5,430	(13)	5,417		B-1(W)1/3,2/3

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

Company: SSU / Polk / Orange Hill/Sugar Creek
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

FPSC
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

	(1)	(2)	(3)	(4)	(5)
		1995 INCOME TAXES			
Line No.	ITEM	Per Books	Utility Test Year Adjustments	Adjusted Test Year	Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	45,252	0	45,252	B-4(W)
3	Less:				
4	O & M Expenses	38,039	0	38,039	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	6,703	0	6,703	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	5,430	(13)	5,417	B-15(W)
8	Pre-Tax Operating Expenses	50,172	(13)	50,159	
9	**PRE-TAX OPERATING INCOME**	(4,920)	13	(4,907)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(4,920)	13	(4,907)	
12	Less:				
13	Interest Expense:				
14	Rate Base	115,446	0	115,446	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	5,830	0	5,830	C-3
17	Net Taxable Income (L11 - L16)	(10,750)	13	(10,737)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	(4,147)	5	(4,142)	
20	Less:				
21	Parent Debt Adjustment	246	0	246	C-1(W)
22	Investment Tax Credit	39	0	39	C-7(W)
23	**TOTAL INCOME TAXES**	(4,432)	5	(4,427)	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1995

Company: SSU / Polk / Orange Hill/Sugar Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that shows the calculation of the acquisition adjustment amortization expense for the test year.

FPSC
Schedule: B-18 (W)
Page 1 of 1
Preparer: Kimball
Supporting Schedules: B-13 (W)
Recap Schedule: B-1 (W)

	(1)	(2)	(3)	(4)	(5)	(6)
		ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Average Adjusted Acquisition Adjustment Balance	0			A-20 (W)	
2	Last Authorized Amortization Rate					
3	Total Amortization Expense	0	0	0		
4	Non-Used & Useful Amort. Exp.	0	0	0	From Below	
5	**NET AMORTIZATION EXPENSE**	0	0	0		B-1 (W)

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

		1995 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Adjusted Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
6	Total Amortization Expense	0	0	0	From Above	
7	Composite Non-Used & Useful Depreciation Rate (%)	0.33%	0.00%	0.33%	B-13 (W)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)
		1995 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	2,498,824	0	2,498,824	A-5 (W)
2	Utility Land & Land Rights	14,363	0	14,363	A-5 (W)
3	Non-Used and Useful	(9,873)	0	(9,873)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(847,287)	0	(847,287)	A-9 (W)
6	CIAC	(407,451)	0	(407,451)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	30,281	0	30,281	A-14 (W)
9	Acquisition Adjustments	0	0	0	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (W)
11	Advances for Construction	0	0	0	A-16 (W)
12	Unfunded Post-Retirement Benefits	(15,287)	0	(15,287)	Vol. II
13	Deferred Taxes	(42,304)	0	(42,304)	C-7 (W)
14	Working Capital Allowance	71,820	0	71,820	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	1,293,086	0	1,293,086	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1995

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC
Schedule: A-3 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**A. UTILITY PLANT IN SERVICE:**			A-5 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6				
7		0	0	
8	**B. UTILITY LAND & LAND RIGHTS:**			A-5 (W)
9	1.	0	0	
10				
11	2.	0	0	
12				
13				
14		0	0	
15	**C. NON-USED AND USEFUL:**			A-7 (W)
16	1.	0	0	
17				
18	2.	0	0	
19				
20				
21		0	0	
22	**D. CONSTRUCTION WORK IN PROGRESS:**			
23	1.	0	0	
24				
25	2.	0	0	
26				
27				
28		0	0	
29	**E. ACCUMULATED DEPRECIATION:**			A-9 (W)
30	1.	0	0	
31				
32	2.	0	0	
33				
34				
35		0	0	
36	**F. CIAC:**			A-12 (W)
37	1.	0	0	
38				
39	2.	0	0	
40				
41				
42		0	0	
43				
44	**SUBTOTAL**	0	0	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1995

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC
Schedule: A-3 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**G. ACCUMULATED AMORTIZATION OF CIAC**			A-14 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6		0	0	
7	**H. ACQUISITION ADJUSTMENT**			A-20 (W)
8	1.	0	0	
9				
10	2.	0	0	
11				
12		0	0	
13	**I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS**			A-20 (W)
14	1.	0	0	
15				
16	2.	0	0	
17				
18		0	0	
19	**J. ADVANCES FOR CONSTRUCTION**			A-16 (W)
20	1.	0	0	
21				
22	2.	0	0	
23				
24		0	0	
25	**K. DEFERRED TAXES**			C-6 (W)
26	1.	0	0	
27				
28	2.	0	0	
29				
30		0	0	
31	**L. WORKING CAPITAL ALLOWANCE**			A-17 (W)
32	1.	0	0	
33				
34	2.	0	0	
35				
36		0	0	
37	**M. OTHER**			A-21 (W)
38	1.	0	0	
39				
40	2.	0	0	
41				
42		0	0	
43				
44	**TOTAL WATER RATE BASE ADJUSTMENTS**	0	0	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-4 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Plant In Service Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF WATER PLANT IN SERVICE - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-4 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Water Plant In Service Year-End Balances
1	**12/31/90 Balance**		0
2	**06/31/91 Balance Per County Resolution Dated 04/28/92**		2,060,919
3	Utility Adjustment to ordered balance (1)		0
4	1991 Additions		621
5	1991 Retirements		3,980
6	1991 Adjustments		0
7	1991 Net Additions		(3,359)
8	**12/31/91 Balance**		2,057,560
9			
10			
11	1992 Additions		4,424
12	1992 Retirements		10,930
13	1992 Adjustments		0
14	1992 Net Additions		(6,505)
15	**12/31/92 Balance**		2,051,055
16			
17			
18	1993 Additions		2,271
19	1993 Retirements		300
20	1993 Adjustments	General Plant Allocation True-up	227,506
21	1993 Net Additions		229,477
22	**12/31/93 Balance**		2,280,532
23			
24			
25	1994 Additions		197,512
26	1994 Retirements		11,492
27	1994 Adjustments		0
28	1994 Net Additions		186,020
29	**12/31/94 Balance**		2,466,552
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(3,106)
32	1995 Additions		103,753
33	1995 Retirements		4,270
34	1995 Adjustments		0
35	1995 Net Additions		99,483
36	**12/31/95 Balance**		2,562,930
37			
38			
39	1996 Additions		
40	1996 Retirements		
41	1996 Adjustments		
42	1996 Net Additions		
43	**12/31/96 Balance**		

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the beginning, ending and average balances of PIS by account for the the prior year and the test year.

FPSC
Schedule: A-5 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1995 PLANT IN SERVICE							1995 AVERAGE BALANCE		
Line No.	Account No. and Name	Balance Per Books 12/31/94	Net Additions 12/31/94 - 12/31/95 Gross	Retirements	Net	Balance Per Books 12/31/95	Utility Adjustments	Adjusted Balance 12/31/95	Balance Per Books	Utility Adjustments	Adjusted Utility Balance
1	**INTANGIBLE PLANT**										
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	8,958	0	0	0	8,958	0	8,958	8,958	0	8,958
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**										
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	81,700	0	0	0	81,700	0	81,700	81,700	0	81,700
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	13,401	0	0	0	13,401	0	13,401	13,401	0	13,401
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	316,165	0	0	0	316,165	0	316,165	316,165	0	316,165
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	199,647	0	0	0	199,647	0	199,647	199,647	0	199,647
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**										
17	303.3 Land & Land Rights	6,251	0	0	0	6,251	0	6,251	6,251	0	6,251
18	304.3 Structures & Improvements	33,230	0	0	0	33,230	0	33,230	33,230	0	33,230
19	320.3 Water Treatment Equipment	45,348	300	0	300	45,648	0	45,648	45,498	0	45,498
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**										
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	473	0	0	0	473	0	473	473	0	473
25	330.4 Distribution Reservoirs	413,946	0	0	0	413,946	0	413,946	413,946	0	413,946
26	331.4 Transmission & Distribution	784,617	8,615	0	8,615	793,232	0	793,232	788,925	0	788,925
27	333.4 Services	118,832	12,119	0	12,119	130,951	0	130,951	124,891	0	124,891
28	334.4 Meters & Meter Installation	61,768	12,977	0	12,977	74,745	0	74,745	68,256	0	68,256
29	335.4 Hydrants	5,514	475	0	475	5,989	0	5,989	5,752	0	5,752
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**										
32	303.5 Land & Land Rights	8,112	0	0	0	8,112	0	8,112	8,112	0	8,112
33	304.5 Structures & Improvements	72,319	8,774	(103)	8,671	80,990	0	80,990	76,654	0	76,654
34	340.5 Office Furniture & Equipment	44,124	6,329	0	6,329	50,452	0	50,452	47,288	0	47,288
35	340.51 Computer Equipment	108,707	11,712	0	11,712	120,418	0	120,418	114,562	0	114,562
36	341.5 Transportation Equipment	66,146	8,608	(4,036)	4,572	70,718	0	70,718	68,432	0	68,432
37	342.5 Stores Equipment	718	18	0	18	736	0	736	727	0	727
38	343.5 Tools, Shop & Garage Equipment	24,727	2,474	(10)	2,464	27,191	0	27,191	25,959	0	25,959
39	344.5 Laboratory Equipment	7,019	17,354	0	17,354	24,373	0	24,373	15,696	0	15,696
40	345.5 Power Operated Equipment	24,515	806	(21)	786	25,300	0	25,300	24,907	0	24,907
41	346.5 Communication Equipment	11,153	3,519	0	3,519	14,672	0	14,672	12,913	0	12,913
42	347.5 Miscellaneous Equipment	5,896	400	(100)	301	6,197	0	6,197	6,046	0	6,046
43	348.5 Other Tangible Plant	164	9,274	0	9,274	9,437	0	9,437	4,800	0	4,800
44	**INTANGIBLE PLANT**	8,958	0	0	0	8,958	0	8,958	8,958	0	8,958
45	**SUPPLY & PUMPING**	610,913	0	0	0	610,913	0	610,913	610,913	0	610,913
46	**WATER TREATMENT PLANT**	84,829	300	0	300	85,129	0	85,129	84,979	0	84,979
47	**TRANSMISSION & DISTRIBUTION**	1,385,150	34,185	0	34,185	1,419,336	0	1,419,336	1,402,243	0	1,402,243
48	**GENERAL PLANT**	373,598	69,268	(4,270)	64,998	438,596	0	438,596	406,096	0	406,096
49	**TOTAL PLANT IN SERVICE**	2,463,446	103,753	(4,270)	99,483	2,562,930	0	2,562,930	2,513,187	0	2,513,187
50	**LAND & LAND RIGHTS**	14,363	0	0	0	14,363	0	14,363	14,363	0	14,363
51	**TOTAL PIS LESS LAND**	2,449,084	103,753	(4,270)	99,483	2,548,567	0	2,548,567	2,498,824	0	2,498,824

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Hillsborough / Seaboard
Docket No. 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide month ending balances for PIS by account for each month of the test year, the ending balance for the prior year and the test year average balance.

FPSC
Schedule: A-5 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/95	(15) Net Additions	(16) Average Balance 1995
1	**INTANGIBLE PLANT**															
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	8,956	8,956	8,956	8,956	8,956	8,956	8,956	8,956	8,956	8,956	8,956	8,956	8,956	0	8,956
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	81,700	81,700	81,700	81,700	81,700	81,700	81,700	81,700	81,700	81,700	81,700	81,700	81,700	0	81,700
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	13,401	13,401	13,401	13,401	13,401	13,401	13,401	13,401	13,401	13,401	13,401	13,401	13,401	0	13,401
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	316,165	316,165	316,165	316,165	316,165	316,165	316,165	316,165	316,165	316,165	316,165	316,165	316,165	0	316,165
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	199,647	199,647	199,647	199,647	199,647	199,647	199,647	199,647	199,647	199,647	199,647	199,647	199,647	0	199,647
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	6,251	6,251	6,251	6,251	6,251	6,251	6,251	6,251	6,251	6,251	6,251	6,251	6,251	0	6,251
18	304.3 Structures & Improvements	33,230	33,230	33,230	33,230	33,230	33,230	33,230	33,230	33,230	33,230	33,230	33,230	33,230	0	33,230
19	320.3 Water Treatment Equipment	45,348	45,350	45,350	45,350	45,350	45,350	45,350	45,350	45,350	45,350	45,353	45,353	45,648	300	45,499
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	473	473	473	473	473	473	473	473	473	473	473	473	473	0	473
25	330.4 Distribution Reservoirs	413,946	413,946	413,946	413,946	413,946	413,946	413,946	413,946	413,946	413,946	413,946	413,946	413,946	0	413,946
26	331.4 Transmission & Distribution	784,617	784,677	784,677	784,677	784,677	784,677	784,677	784,677	784,677	784,677	784,749	784,749	793,232	8,615	788,925
27	333.4 Services	118,832	118,916	118,916	118,916	118,916	118,916	118,916	118,916	118,916	118,916	119,017	119,017	130,951	12,119	124,891
28	334.4 Meters & Meter Installation	61,768	61,857	61,857	61,857	61,857	61,857	61,857	61,857	61,857	61,857	61,966	61,966	74,745	12,977	68,256
29	335.4 Hydrants	5,514	5,517	5,517	5,517	5,517	5,517	5,517	5,517	5,517	5,517	5,521	5,521	5,989	475	5,752
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	8,112	8,112	8,112	8,112	8,112	8,112	8,112	8,112	8,112	8,112	8,112	8,112	8,112	0	8,112
33	304.5 Structures & Improvements	72,319	72,375	72,483	72,600	72,689	72,734	76,645	76,655	76,655	76,655	76,655	76,655	80,880	8,671	76,654
34	340.5 Office Furniture & Equipment	44,124	44,164	44,243	44,329	44,394	44,426	47,248	47,255	47,255	47,255	47,255	47,255	50,452	6,329	47,288
35	340.51 Computer Equipment	108,707	108,782	108,927	109,086	109,207	109,266	114,489	114,502	114,502	114,502	114,502	114,502	120,418	11,712	114,562
36	341.5 Transportation Equipment	66,146	66,201	66,288	66,293	66,346	66,390	70,184	70,184	70,184	70,184	70,184	70,184	70,718	4,572	68,432
37	342.5 Stores Equipment	718	718	719	719	719	719	727	727	727	727	727	727	736	18	727
38	343.5 Tools, Shop & Garage Equipment	24,727	24,742	24,773	24,806	24,832	24,844	25,948	25,950	25,950	25,950	25,950	25,950	27,191	2,464	25,959
39	344.5 Laboratory Equipment	7,019	7,130	7,345	7,581	7,760	7,848	15,587	15,606	15,606	15,606	15,606	15,606	24,373	17,354	15,696
40	345.5 Power Operated Equipment	24,515	24,520	24,530	24,540	24,548	24,552	24,912	24,912	24,912	24,912	24,912	24,912	25,300	786	24,907
41	346.5 Communication Equipment	11,153	11,176	11,220	11,267	11,304	11,322	12,891	12,895	12,895	12,895	12,895	12,895	14,672	3,519	12,913
42	347.5 Miscellaneous Equipment	5,896	5,896	5,903	5,905	5,909	5,911	6,088	6,088	6,088	6,088	6,088	6,088	6,197	301	6,046
43	348.5 Other Tangible Plant	164	223	338	464	560	607	4,742	4,752	4,752	4,752	4,752	4,752	9,437	9,274	4,800
44	**INTANGIBLE PLANT**	8,956	8,956	8,956	8,956	8,956	8,956	8,956	8,956	8,956	8,956	8,956	8,956	8,956	0	8,956
45	**SUPPLY & PUMPING**	610,913	610,913	610,913	610,913	610,913	610,913	610,913	610,913	610,913	610,913	610,913	610,913	610,913	0	610,913
46	**WATER TREATMENT PLANT**	84,829	84,831	84,831	84,831	84,831	84,831	84,831	84,831	84,831	84,831	84,834	84,834	85,129	300	84,979
47	**TRANSMISSION & DISTRIBUTION**	1,385,150	1,385,386	1,385,386	1,385,386	1,385,386	1,385,386	1,385,386	1,385,386	1,385,386	1,385,386	1,385,673	1,385,673	1,419,338	34,185	1,402,243
48	**GENERAL PLANT**	373,596	374,041	374,880	375,692	376,378	376,732	407,572	407,638	407,638	407,638	407,638	407,638	438,596	64,998	406,096
49	**TOTAL PLANT IN SERVICE**	2,463,446	2,464,128	2,464,966	2,465,779	2,466,465	2,466,819	2,497,658	2,497,724	2,497,724	2,497,724	2,498,014	2,498,014	2,562,930	99,483	2,513,187
50	**LAND & LAND RIGHTS**	14,363	14,363	14,363	14,363	14,363	14,363	14,363	14,363	14,363	14,363	14,363	14,363	14,363	0	14,363
51	**TOTAL PIS LESS LAND**	2,449,084	2,449,765	2,450,603	2,451,416	2,452,102	2,452,455	2,483,296	2,483,362	2,483,362	2,483,362	2,483,651	2,483,651	2,548,567	99,483	2,498,824

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year net additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Net Additions	(15) Average Balance 1995
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	2	0	0	0	0	0	0	0	0	3	0	295	300	150
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	59	0	0	0	0	0	0	0	0	72	0	8,483	8,615	4,307
27	333.4 Services	84	0	0	0	0	0	0	0	0	102	0	11,933	12,119	6,059
28	334.4 Meters & Meter Installation	80	0	0	0	0	0	0	0	0	109	0	12,779	12,977	6,489
29	335.4 Hydrants	3	0	0	0	0	0	0	0	0	4	0	468	475	238
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	56	108	116	90	45	3,911	9	0	0	0	0	4,335	8,671	4,335
34	340.5 Office Furniture & Equipment	41	78	86	65	32	2,822	7	0	0	0	0	3,197	6,329	3,164
35	340.51 Computer Equipment	75	145	159	121	60	5,222	13	0	0	0	0	5,917	11,712	5,856
36	341.5 Transportation Equipment	55	87	(5)	63	44	3,794	(0)	0	0	0	0	534	4,572	2,286
37	342.5 Stores Equipment	0	0	0	0	0	8	0	0	0	0	0	9	18	9
38	343.5 Tools, Shop & Garage Equipment	16	31	33	25	13	1,103	3	0	0	0	0	1,240	2,464	1,232
39	344.5 Laboratory Equipment	111	215	236	179	89	7,738	19	0	0	0	0	8,767	17,354	8,677
40	345.5 Power Operated Equipment	5	10	10	8	4	359	1	0	0	0	0	388	786	393
41	346.5 Communication Equipment	23	44	48	36	18	1,569	4	0	0	0	0	1,778	3,519	1,759
42	347.5 Miscellaneous Equipment	3	4	2	3	2	177	0	0	0	0	0	108	301	150
43	348.5 Other Tangible Plant	59	115	126	96	47	4,135	10	0	0	0	0	4,685	9,274	4,637
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	2	0	0	0	0	0	0	0	0	3	0	295	300	150
47	**TRANSMISSION & DISTRIBUTION**	236	0	0	0	0	0	0	0	0	287	0	33,662	34,185	17,093
48	**GENERAL PLANT**	443	838	813	686	353	30,840	66	0	0	0	0	30,958	64,998	32,498
49	**TOTAL NET ADDITIONS**	681	838	813	686	353	30,840	66	0	0	290	0	64,916	99,483	49,741
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	681	838	813	686	353	30,840	66	0	0	290	0	64,916	99,483	49,741

Note: May not cross[illegible] to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year gross additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Gross Additions	(15) Ave. Gross Additions 1995
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	2	0	0	0	0	0	0	0	0	3	0	295	300	150
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	59	0	0	0	0	0	0	0	0	72	0	8,483	8,615	4,307
27	333.4 Services	84	0	0	0	0	0	0	0	0	102	0	11,933	12,119	6,059
28	334.4 Meters & Meter Installation	90	0	0	0	0	0	0	0	0	109	0	12,779	12,977	6,489
29	335.4 Hydrants	3	0	0	0	0	0	0	0	0	4	0	468	475	238
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	56	109	119	80	45	3,912	10	0	0	0	0	4,433	8,774	4,387
34	340.5 Office Furniture & Equipment	41	78	86	65	32	2,822	7	0	0	0	0	3,197	6,329	3,164
35	340.51 Computer Equipment	75	145	159	121	80	5,222	13	0	0	0	0	5,917	11,712	5,856
36	341.5 Transportation Equipment	55	107	117	89	44	3,838	9	0	0	0	0	4,349	8,808	4,304
37	342.5 Stores Equipment	0	0	0	0	0	8	0	0	0	0	0	9	18	9
38	343.5 Tools, Shop & Garage Equipment	16	31	34	25	13	1,103	3	0	0	0	0	1,250	2,474	1,237
39	344.5 Laboratory Equipment	111	215	236	179	89	7,736	19	0	0	0	0	8,767	17,354	8,677
40	345.5 Power Operated Equipment	5	10	11	8	4	360	1	0	0	0	0	407	806	403
41	346.5 Communication Equipment	23	44	48	36	18	1,569	4	0	0	0	0	1,778	3,519	1,759
42	347.5 Miscellaneous Equipment	3	5	5	4	2	178	0	0	0	0	0	202	400	200
43	348.5 Other Tangible Plant	59	115	128	96	47	4,135	10	0	0	0	0	4,695	9,274	4,637
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	2	0	0	0	0	0	0	0	0	3	0	295	300	150
47	**TRANSMISSION & DISTRIBUTION**	236	0	0	0	0	0	0	0	0	267	0	33,662	34,185	17,093
48	**GENERAL PLANT**	443	859	942	713	353	30,867	76	0	0	0	0	34,994	69,268	34,633
49	**TOTAL GROSS ADDITIONS**	681	859	942	713	353	30,867	76	0	0	290	0	68,952	103,753	51,876
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	681	859	942	713	353	30,867	76	0	0	290	0	68,952	103,753	51,876

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of last year retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Total Retirements	(15) Average Retirements 1995
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	3	1	0	1	0	0	0	0	0	98	103	52
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	19	122	26	0	44	10	0	0	0	0	3,815	4,036	2,018
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	10	10	5
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	1	0	0	0	0	0	0	0	0	20	21	10
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	3	1	0	1	0	0	0	0	0	94	100	50
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	20	129	27	0	47	10	0	0	0	0	4,036	4,270	2,135
49	**TOTAL RETIREMENTS**	0	20	129	27	0	47	10	0	0	0	0	4,036	4,270	2,135
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	20	129	27	0	47	10	0	0	0	0	4,036	4,270	2,135

Note: May no cp to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year adjustments for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Total Adjustments	(15) Ave. Utility Adjustments 1995
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	***TRANSMISSION & DISTRIBUTION***	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the average balance for plant in service and the non-used and useful percentage and amount.

FPSC
Schedule: A-5 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(W)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-5 (W)(1 of 7)	(3) 1995 NON-USED & USEFUL Percentage F-Schedules	(4) 1995 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	0	0.00%	0
3	302.1 Franchises	8,956	0.00%	0
4	339.1 Other Plant & Miscellaneous	0	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	0	0.00%	0
7	304.2 Structures & Improvements	81,700	0.00%	0
8	305.2 Collecting & Impounding reservoirs	0	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	13,401	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	316,165	0.00%	0
13	310.2 Power Generation Equipment	0	0.00%	0
14	311.2 Pumping Equipment	199,647	0.00%	0
15	339.2 Other Plant & Miscellaneous	0	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	6,251	0.00%	0
18	304.3 Structures & Improvements	33,230	0.00%	0
19	320.3 Water Treatment Equipment	45,498	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	0	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	473	0.00%	0
25	330.4 Distribution Reservoirs	413,946	0.00%	0
26	331.4 Transmission & Distribution	788,925	3.46%	27,296
27	333.4 Services	124,891	0.00%	0
28	334.4 Meters & Meter Installation	68,256	0.00%	0
29	335.4 Hydrants	5,752	0.00%	0
30	339.4 Other Plant & Miscellaneous	0	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	8,112	0.00%	0
33	304.5 Structures & Improvements	76,654	0.00%	0
34	340.5 Office Furniture & Equipment	47,288	0.00%	0
35	340.51 Computer Equipment	114,562	0.00%	0
36	341.5 Transportation Equipment	68,432	0.00%	0
37	342.5 Stores Equipment	727	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	25,959	0.00%	0
39	344.5 Laboratory Equipment	15,696	0.00%	0
40	345.5 Power Operated Equipment	24,907	0.00%	0
41	346.5 Communication Equipment	12,913	0.00%	0
42	347.5 Miscellaneous Equipment	6,046	0.00%	0
43	348.5 Other Tangible Plant	4,800	0.00%	0
44	**INTANGIBLE PLANT**	8,956	0.00%	0
45	**SUPPLY & PUMPING**	610,913	0.00%	0
46	**WATER TREATMENT PLANT**	84,979	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	1,402,243	1.95%	27,296
48	**GENERAL PLANT**	406,096	0.00%	0
49	**TOTAL PLANT IN SERVICE**	2,513,187	1.09%	27,296
50	**LAND & LAND RIGHTS**	14,363	0.00%	0
51	**TOTAL PIS LESS LAND**	2,498,824	1.09%	27,296

7/11/95 2:30 PM A05W7.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NON-USED AND USEFUL PLANT - 1995
SUMMARY

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a summary of the items included in Non-Used and Useful Plant. Submit additional supporting schedules if necessary.

FPSC
Schedule: A-7 (W)
Page 1 of 1
Preparer: Kimball
Recap schedules: A-1(W)

(1)		(2)	(3)	(4)	
		AVERAGE 1995 - NON-USED & USEFUL			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Plant in Service	27,296	0	27,296	A-5 (W)
2	Land	0	0	0	A-5 (W)
3	Accumulated Depreciation	(10,590)	0	(10,590)	A-9 (W)
4	CIAC	(7,392)	0	(7,392)	A-12 (W)
5	Accumulated Amort. of CIAC	559	0	559	A-14 (W)
6	Advances for Construction	0	0	0	A-16 (W)
7	Other	0	0	0	A-20 (W)
8	**TOTAL WATER NON-USED & USEFUL**	9,873	0	9,873	

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-8 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Depr. Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-8 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Water Accum. Depr. Year-End Balances
1	**12/31/90 Balance**		0
2	**08/31/91 Balance Per County Resolution Dated 04/28/92**		437,442
3	Utility Adjustment to ordered balance (1)		0
4	1991 Additions		24,614
5	1991 Retirements		4,066
6	1991 Adjustments		0
7	1991 Net Additions		20,548
8	**12/31/91 Balance**		457,990
9			
10			
11	1992 Additions		72,462
12	1992 Retirements		10,930
13	1992 Adjustments		0
14	1992 Net Additions		61,532
15	**12/31/92 Balance**		519,522
16			
17			
18	1993 Additions		71,246
19	1993 Retirements		300
20	1993 Adjustments	General Plant Allocation True-up	123,216
21	1993 Net Additions		194,162
22	**12/31/93 Balance**		713,684
23			
24			
25	1994 Additions		95,837
26	1994 Retirements		11,492
27	1994 Adjustments		0
28	1994 Net Additions		84,345
29	**12/31/94 Balance**		798,030
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(1,379)
32	1995 Additions		105,534
33	1995 Retirements		4,270
34	1995 Adjustments		0
35	1995 Net Additions		101,264
36	**12/31/95 Balance**		897,915
37			
38			
39	1996 Additions		
40	1996 Retirements		
41	1996 Adjustments		
42	1996 Net Additions		
43	**12/31/96 Balance**		

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation by account for the the prior year and the test year.

FPSC
Schedule: A-9 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/94	(3) Net Additions	(4) Balance Per Books 12/31/95	(5) Utility Adjustments	(6) Adjusted Balance 12/31/95	(7) Balance Per Books	(8) Utility Adjustments	(9) Adjusted Utility Balance
		1995 ACCUMULATED DEPRECIATION					1995 AVERAGE BALANCE		
1	**INTANGIBLE PLANT**								
2	301.1 Organization	0	0	0	0	0	0	0	0
3	302.1 Franchises	1,241	224	1,465	0	1,465	1,353	0	1,353
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**								
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	46,521	2,721	49,242	0	49,242	47,882	0	47,882
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	(13,185)	670	(12,515)	0	(12,515)	(12,850)	0	(12,850)
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	33,583	6,323	39,906	0	39,906	36,745	0	36,745
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	69,794	13,316	83,110	0	83,110	76,452	0	76,452
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**								
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	29,489	1,107	30,596	0	30,596	30,043	0	30,043
19	320.3 Water Treatment Equipment	29,291	3,035	32,326	0	32,326	30,809	0	30,809
20	321.3 Permeators	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**								
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	526	16	542	0	542	534	0	534
25	330.4 Distribution Reservoirs	93,917	13,784	107,701	0	107,701	100,809	0	100,809
26	331.4 Transmission & Distribution	298,184	15,779	313,963	0	313,963	306,074	0	306,074
27	333.4 Services	46,262	2,498	48,760	0	48,760	47,511	0	47,511
28	334.4 Meters & Meter Installation	(5,160)	3,413	(1,747)	0	(1,747)	(3,454)	0	(3,454)
29	335.4 Hydrants	1,039	115	1,154	0	1,154	1,097	0	1,097
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**								
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	16,405	1,813	18,218	0	18,218	17,312	0	17,312
34	340.5 Office Furniture & Equipment	19,829	3,154	22,983	0	22,983	21,406	0	21,406
35	340.51 Computer Equipment	36,206	19,097	55,303	0	55,303	45,755	0	45,755
36	341.5 Transportation Equipment	43,665	7,372	51,036	0	51,036	47,351	0	47,351
37	342.5 Stores Equipment	209	40	249	0	249	229	0	229
38	343.5 Tools, Shop & Garage Equipment	12,271	1,612	13,882	0	13,882	13,077	0	13,077
39	344.5 Laboratory Equipment	1,773	1,047	2,820	0	2,820	2,297	0	2,297
40	345.5 Power Operated Equipment	23,744	2,054	25,798	0	25,798	24,771	0	24,771
41	346.5 Communication Equipment	5,518	1,291	6,809	0	6,809	6,163	0	6,163
42	347.5 Miscellaneous Equipment	849	303	1,152	0	1,152	1,000	0	1,000
43	348.5 Other Tangible Plant	4,681	480	5,161	0	5,161	4,921	0	4,921
44	**INTANGIBLE PLANT**	1,241	224	1,465	0	1,465	1,353	0	1,353
45	**SUPPLY & PUMPING**	136,713	23,030	159,743	0	159,743	148,229	0	148,229
46	**WATER TREATMENT PLANT**	58,780	4,142	62,922	0	62,922	60,852	0	60,852
47	**TRANSMISSION & DISTRIBUTION**	434,768	35,605	470,373	0	470,373	452,571	0	452,571
48	**GENERAL PLANT**	165,149	38,263	203,412	0	203,412	184,282	0	184,282
49	**TOTAL ACCUMULATED DEPRECIATION**	796,651	101,264	897,915	0	897,915	847,287	0	847,287

7/11/95 2:32 PM A09W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide month ending balances for Accumulated Depreciation by account for each month of the test year, the ending balance from the prior year and the test year average balance.

FPSC
Schedule: A-9 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/95	(15) Net Additions	(16) Per Books Ave. Bal. 1995
1	**INTANGIBLE PLANT**															
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	1,241	1,260	1,279	1,298	1,317	1,336	1,351	1,370	1,389	1,408	1,427	1,446	1,465	224	1,353
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	46,521	46,748	46,975	47,202	47,429	47,656	47,880	48,107	48,334	48,561	48,788	49,015	49,242	2,721	47,882
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	(13,185)	(13,129)	(13,073)	(13,017)	(12,961)	(12,905)	(12,851)	(12,795)	(12,739)	(12,683)	(12,627)	(12,571)	(12,515)	670	(12,850)
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	33,583	34,110	34,637	35,164	35,691	36,218	36,744	37,271	37,798	38,325	38,852	39,379	39,906	6,323	36,745
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	69,794	70,904	72,014	73,124	74,234	75,344	76,450	77,560	78,670	79,780	80,890	82,000	83,110	13,316	76,452
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	29,489	29,581	29,673	29,765	29,857	29,949	30,044	30,136	30,228	30,320	30,412	30,504	30,596	1,107	30,043
19	320.3 Water Treatment Equipment	29,291	29,544	29,797	30,050	30,303	30,556	30,808	31,061	31,314	31,567	31,820	32,073	32,326	3,035	30,809
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	526	527	528	529	530	531	536	537	538	539	540	541	542	16	534
25	330.4 Distribution Reservoirs	93,917	95,066	96,215	97,364	98,513	99,662	100,807	101,956	103,105	104,254	105,403	106,552	107,701	13,784	100,809
26	331.4 Transmission & Distribution	298,184	299,499	300,814	302,129	303,444	304,759	306,073	307,388	308,703	310,018	311,333	312,648	313,963	15,779	306,074
27	333.4 Services	46,262	46,470	46,678	46,886	47,094	47,302	47,512	47,720	47,928	48,136	48,344	48,552	48,760	2,498	47,511
28	334.4 Meters & Meter Installation	(5,160)	(4,876)	(4,592)	(4,308)	(4,024)	(3,740)	(3,451)	(3,167)	(2,883)	(2,599)	(2,315)	(2,031)	(1,747)	3,413	(3,454)
29	335.4 Hydrants	1,039	1,049	1,059	1,069	1,079	1,089	1,094	1,104	1,114	1,124	1,134	1,144	1,154	115	1,097
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	16,405	16,565	16,725	16,882	17,041	17,201	17,358	17,516	17,676	17,836	17,996	18,156	18,218	1,813	17,312
34	340.5 Office Furniture & Equipment	19,829	20,082	20,355	20,618	20,881	21,144	21,405	21,668	21,931	22,194	22,457	22,720	22,983	3,154	21,406
35	340.51 Computer Equipment	36,206	37,797	39,388	40,979	42,570	44,161	45,757	47,348	48,939	50,530	52,121	53,712	55,303	19,097	46,755
36	341.5 Transportation Equipment	43,665	44,616	45,547	46,376	47,301	48,252	49,155	50,096	51,047	51,998	52,949	53,900	51,036	7,372	47,351
37	342.5 Stores Equipment	209	212	215	218	221	224	231	234	237	240	243	246	249	40	229
38	343.5 Tools, Shop & Garage Equipment	12,271	12,406	12,541	12,675	12,810	12,945	13,082	13,217	13,352	13,487	13,622	13,757	13,892	1,512	13,077
39	344.5 Laboratory Equipment	1,773	1,860	1,947	2,034	2,121	2,208	2,296	2,385	2,472	2,559	2,646	2,733	2,820	1,047	2,297
40	345.5 Power Operated Equipment	23,744	23,917	24,090	24,262	24,435	24,608	24,780	24,953	25,126	25,299	25,472	25,645	25,798	2,054	24,771
41	346.5 Communication Equipment	5,518	5,626	5,734	5,842	5,950	6,058	6,161	6,269	6,377	6,485	6,593	6,701	6,809	1,291	6,163
42	347.5 Miscellaneous Equipment	849	883	916	947	980	1,014	1,042	1,076	1,110	1,144	1,178	1,212	1,152	303	1,000
43	348.5 Other Tangible Plant	4,681	4,721	4,761	4,801	4,841	4,881	4,921	4,961	5,001	5,041	5,081	5,121	5,161	480	4,921
44	**INTANGIBLE PLANT**	1,241	1,260	1,279	1,298	1,317	1,336	1,351	1,370	1,389	1,408	1,427	1,446	1,465	224	1,353
45	**SUPPLY & PUMPING**	136,713	138,633	140,553	142,473	144,393	146,313	148,223	150,143	152,063	153,983	155,903	157,823	159,743	23,030	148,229
46	**WATER TREATMENT PLANT**	58,780	59,125	59,470	59,815	60,160	60,505	60,852	61,197	61,542	61,887	62,232	62,577	62,922	4,142	60,852
47	**TRANSMISSION & DISTRIBUTION**	434,768	437,736	440,702	443,669	446,636	449,603	452,571	455,538	458,505	461,472	464,439	467,406	470,373	35,605	452,571
48	**GENERAL PLANT**	185,149	188,694	172,219	175,634	179,152	182,697	186,188	189,723	193,268	196,813	200,358	203,903	203,412	38,263	184,282
49	**TOTAL WATER ACCUM. DEPR.**	796,651	805,447	814,223	822,889	831,658	840,454	849,185	857,971	866,767	875,563	884,359	893,155	897,915	101,264	847,287

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year net additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
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Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Net Additions	(15) Average Net Additions 1995
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	19	19	19	19	19	15	19	19	19	19	19	19	224	112
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	227	227	227	227	227	224	227	227	227	227	227	227	2,721	1,361
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	56	56	56	56	56	54	56	56	56	56	56	56	670	335
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	527	527	527	527	527	526	527	527	527	527	527	527	6,323	3,162
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	1,110	1,110	1,110	1,110	1,110	1,106	1,110	1,110	1,110	1,110	1,110	1,110	13,316	6,658
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	92	92	92	92	92	95	92	92	92	92	92	92	1,107	554
19	320.3 Water Treatment Equipment	253	253	253	253	253	252	253	253	253	253	253	253	3,035	1,518
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	1	1	1	1	1	5	1	1	1	1	1	1	16	8
25	330.4 Distribution Reservoirs	1,149	1,149	1,149	1,149	1,149	1,145	1,149	1,149	1,149	1,149	1,149	1,149	13,784	6,892
26	331.4 Transmission & Distribution	1,315	1,315	1,315	1,315	1,315	1,314	1,315	1,315	1,315	1,315	1,315	1,315	15,779	7,890
27	333.4 Services	208	208	208	208	208	210	208	208	208	208	208	208	2,498	1,249
28	334.4 Meters & Meter Installation	284	284	284	284	284	289	284	284	284	284	284	284	3,413	1,707
29	335.4 Hydrants	10	10	10	10	10	5	10	10	10	10	10	10	115	58
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	160	160	157	159	160	155	160	160	160	160	160	62	1,813	906
34	340.5 Office Furniture & Equipment	263	263	263	263	263	261	263	263	263	263	263	263	3,154	1,577
35	340.51 Computer Equipment	1,591	1,591	1,591	1,591	1,591	1,596	1,591	1,591	1,591	1,591	1,591	1,591	19,097	9,549
36	341.5 Transportation Equipment	951	932	829	925	951	903	941	951	951	951	951	(2,864)	7,372	3,686
37	342.5 Stores Equipment	3	3	3	3	3	7	3	3	3	3	3	3	40	20
38	343.5 Tools, Shop & Garage Equipment	135	135	135	135	135	137	135	135	135	135	135	125	1,612	806
39	344.5 Laboratory Equipment	87	87	87	87	87	90	87	87	87	87	87	87	1,047	524
40	345.5 Power Operated Equipment	173	173	172	173	173	172	173	173	173	173	173	153	2,054	1,027
41	346.5 Communication Equipment	108	108	108	108	108	103	108	108	108	108	108	108	1,291	646
42	347.5 Miscellaneous Equipment	34	34	31	33	34	28	34	34	34	34	34	(60)	303	152
43	348.5 Other Tangible Plant	40	40	40	40	40	40	40	40	40	40	40	40	480	240
44	**INTANGIBLE PLANT**	19	19	19	19	19	15	19	19	19	19	19	19	224	112
45	**SUPPLY & PUMPING**	1,920	1,920	1,920	1,920	1,920	1,910	1,920	1,920	1,920	1,920	1,920	1,920	23,030	11,516
46	**WATER TREATMENT PLANT**	345	345	345	345	345	347	345	345	345	345	345	345	4,142	2,072
47	**TRANSMISSION & DISTRIBUTION**	2,967	2,967	2,967	2,967	2,967	2,968	2,967	2,967	2,967	2,967	2,967	2,967	35,605	17,804
48	**GENERAL PLANT**	3,545	3,525	3,416	3,518	3,545	3,491	3,535	3,545	3,545	3,545	3,545	(491)	38,263	19,133
49	**TOTAL NET ADDITIONS**	8,796	8,776	8,667	8,769	8,796	8,731	8,786	8,796	8,796	8,796	8,796	4,760	101,264	50,637

Note: May not cross rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year gross additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
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Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Gross Additions	(15) Average Gross Add. 1995
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	19	19	19	19	19	15	19	19	19	19	19	19	224	112
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	227	227	227	227	227	224	227	227	227	227	227	227	2,721	1,361
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	56	56	56	56	56	54	56	56	56	56	56	56	670	335
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	527	527	527	527	527	526	527	527	527	527	527	527	6,323	3,162
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	1,110	1,110	1,110	1,110	1,110	1,106	1,110	1,110	1,110	1,110	1,110	1,110	13,316	6,658
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	92	92	92	92	92	95	92	92	92	92	92	92	1,107	554
19	320.3 Water Treatment Equipment	253	253	253	253	253	252	253	253	253	253	253	253	3,035	1,518
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	1	1	1	1	1	5	1	1	1	1	1	1	16	8
25	330.4 Distribution Reservoirs	1,149	1,149	1,149	1,149	1,149	1,145	1,149	1,149	1,149	1,149	1,149	1,149	13,784	6,892
26	331.4 Transmission & Distribution	1,315	1,315	1,315	1,315	1,315	1,314	1,315	1,315	1,315	1,315	1,315	1,315	15,779	7,890
27	333.4 Services	208	208	208	208	208	210	208	208	208	208	208	208	2,498	1,249
28	334.4 Meters & Meter Installation	284	284	284	284	284	289	284	284	284	284	284	284	3,413	1,707
29	335.4 Hydrants	10	10	10	10	10	5	10	10	10	10	10	10	115	58
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	160	160	160	160	160	156	160	160	160	160	160	160	1,916	958
34	340.5 Office Furniture & Equipment	263	263	263	263	263	261	263	263	263	263	263	263	3,154	1,577
35	340.51 Computer Equipment	1,591	1,591	1,591	1,591	1,591	1,596	1,591	1,591	1,591	1,591	1,591	1,591	19,097	9,549
36	341.5 Transportation Equipment	951	951	951	951	951	947	951	951	951	951	951	951	11,408	5,704
37	342.5 Stores Equipment	3	3	3	3	3	7	3	3	3	3	3	3	40	20
38	343.5 Tools, Shop & Garage Equipment	135	135	135	135	135	137	135	135	135	135	135	135	1,622	811
39	344.5 Laboratory Equipment	87	87	87	87	87	90	87	87	87	87	87	87	1,047	524
40	345.5 Power Operated Equipment	173	173	173	173	173	172	173	173	173	173	173	173	2,075	1,038
41	346.5 Communication Equipment	108	108	108	108	108	103	108	108	108	108	108	108	1,291	646
42	347.5 Miscellaneous Equipment	34	34	34	34	34	29	34	34	34	34	34	34	403	202
43	348.5 Other Tangible Plant	40	40	40	40	40	40	40	40	40	40	40	40	480	240
44	**INTANGIBLE PLANT**	19	19	19	19	19	15	19	19	19	19	19	19	224	112
45	**SUPPLY & PUMPING**	1,920	1,920	1,920	1,920	1,920	1,910	1,920	1,920	1,920	1,920	1,920	1,920	23,030	11,515
46	**WATER TREATMENT PLANT**	345	345	345	345	345	347	345	345	345	345	345	345	4,142	2,072
47	**TRANSMISSION & DISTRIBUTION**	2,967	2,967	2,967	2,967	2,967	2,968	2,967	2,967	2,967	2,967	2,967	2,967	35,605	17,804
48	**GENERAL PLANT**	3,545	3,545	3,545	3,545	3,545	3,538	3,545	3,545	3,545	3,545	3,545	3,545	42,533	21,269
49	**TOTAL GROSS ADDITIONS**	8,796	8,796	8,796	8,796	8,796	8,778	8,796	8,796	8,796	8,796	8,796	8,796	105,534	52,773

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year retirements for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
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Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Total Retirements	(15) Average Retirements 1995
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	3	1	0	1	0	0	0	0	0	98	103	52
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	19	122	26	0	44	10	0	0	0	0	3,815	4,036	2,018
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	10	10	5
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	1	0	0	0	0	0	0	0	0	20	21	10
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	3	1	0	1	0	0	0	0	0	94	100	50
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	20	129	27	0	47	10	0	0	0	0	4,036	4,270	2,135
49	**TOTAL RETIREMENTS**	0	20	129	27	0	47	10	0	0	0	0	4,036	4,270	2,135

528

Note: May not cross t(unding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year adjustments for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Total Adjustments	(15) Ave. Utility Adjustments 1995
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the average balance for accumulated depreciation and the non-used and useful percentage and amount.

FPSC
Schedule: A-9 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-9 (W)(1/7)	(3) 1995 NON-USED & USEFUL Percentage F-Schedules	(4) 1995 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	0	0.00%	0
3	302.1 Franchises	1,353	0.00%	0
4	339.1 Other Plant & Miscellaneous	0	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	0	0.00%	0
7	304.2 Structures & Improvements	47,882	0.00%	0
8	305.2 Collecting & Impounding reservoirs	0	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	(12,850)	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	36,745	0.00%	0
13	310.2 Power Generation Equipment	0	0.00%	0
14	311.2 Pumping Equipment	76,452	0.00%	0
15	339.2 Other Plant & Miscellaneous	0	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	0	0.00%	0
18	304.3 Structures & Improvements	30,043	0.00%	0
19	320.3 Water Treatment Equipment	30,809	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	0	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	534	0.00%	0
25	330.4 Distribution Reservoirs	100,809	0.00%	0
26	331.4 Transmission & Distribution	306,074	3.46%	10,590
27	333.4 Services	47,511	0.00%	0
28	334.4 Meters & Meter Installation	(3,454)	0.00%	0
29	335.4 Hydrants	1,097	0.00%	0
30	339.4 Other Plant & Miscellaneous	0	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	0	0.00%	0
33	304.5 Structures & Improvements	17,312	0.00%	0
34	340.5 Office Furniture & Equipment	21,406	0.00%	0
35	340.51 Computer Equipment	45,755	0.00%	0
36	341.5 Transportation Equipment	47,351	0.00%	0
37	342.5 Stores Equipment	229	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	13,077	0.00%	0
39	344.5 Laboratory Equipment	2,297	0.00%	0
40	345.5 Power Operated Equipment	24,771	0.00%	0
41	346.5 Communication Equipment	6,163	0.00%	0
42	347.5 Miscellaneous Equipment	1,000	0.00%	0
43	348.5 Other Tangible Plant	4,921	0.00%	0
44	**INTANGIBLE PLANT**	1,353	0.00%	0
45	**SUPPLY & PUMPING**	148,229	0.00%	0
46	**WATER TREATMENT PLANT**	60,852	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	452,571	2.34%	10,590
48	**GENERAL PLANT**	184,282	0.00%	0
49	**TOTAL**	847,287	1.25%	10,590

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-11 (W)

Preparer: Kimball

Line No.	(1) Description	(2) Water CIAC Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-11 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water CIAC Year-End Balances
1	**12/31/90 Balance**	0
2	**08/31/91 Balance Per County Resolution Dated 04/28/92**	388,177
3	Utility Adjustment to ordered balance (1)	0
4	1991 Additions	0
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	0
8	**12/31/91 Balance**	388,177
9		
10		
11	1992 Additions	4,244
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	4,244
15	**12/31/92 Balance**	392,421
16		
17		
18	1993 Additions	8,783
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	8,783
22	**12/31/93 Balance**	401,204
23		
24		
25	1994 Additions	6,247
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	6,247
29	**12/31/94 Balance**	407,451
30		
31		
32	1995 Additions	0
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	0
36	**12/31/95 Balance**	407,451
37		
38		
39	1996 Additions	
40	1996 Retirements	
41	1996 Adjustments	
42	1996 Net Additions	
43	**12/31/96 Balance**	

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the beginning, ending and average balances of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-12 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1995 CONTRIBUTIONS IN AID OF CONSTRUCTION					1995 AVERAGE BALANCE			1995 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/94	Net Additions	Balance Per Books 12/31/95	Utility Adjustments	Adjusted Balance 12/31/95	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	24,558	0	24,558	0	24,558	24,558	0	24,558	0.00%	0
2	Line/Main Extensions	688	0	688	0	688	688	0	688	0.00%	0
3	Meter Installation Fees	24,098	0	24,098	0	24,098	24,098	0	24,098	0.00%	0
4	Contributed Lines	379,092	0	379,092	0	379,092	379,092	0	379,092	1.95%	7,392
5	Cont. Prpty Other than Lines	(139,260)	0	(139,260)	0	(139,260)	(139,260)	0	(139,260)	0.00%	0
6	Service Installation Fees	118,275	0	118,275	0	118,275	118,275	0	118,275	0.00%	0
7	**TOTAL WATER CIAC**	407,451	0	407,451	0	407,451	407,451	0	407,451	1.81%	7,392
8	**FPSC MARGIN RESERVE - CIAC**				0	0	0	0	0		

Column:
(10) from Schedule A-5 (page 7 of 7)

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION -1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-12 (W)
Page 2 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Balance Per Books 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/95	(15) Net Additions	(16) Average Balance 1995
1	Plant Capacity Fees	24,558	24,558	24,558	24,558	24,558	24,558	24,558	24,558	24,558	24,558	24,558	24,558	24,558	0	24,558
2	Line/Main Extensions	688	688	688	688	688	688	688	688	688	688	688	688	688	0	688
3	Meter Installation Fees	24,098	24,098	24,098	24,098	24,098	24,098	24,098	24,098	24,098	24,098	24,098	24,098	24,098	0	24,098
4	Contributed Lines	379,092	379,092	379,092	379,092	379,092	379,092	379,092	379,092	379,092	379,092	379,092	379,092	379,092	0	379,092
5	Cont. Prpty Other than Lines	(139,260)	(139,260)	(139,260)	(139,260)	(139,260)	(139,260)	(139,260)	(139,260)	(139,260)	(139,260)	(139,260)	(139,260)	(139,260)	0	(139,260)
6	Service Installation Fees	118,275	118,275	118,275	118,275	118,275	118,275	118,275	118,275	118,275	118,275	118,275	118,275	118,275	0	118,275
7	**TOTAL WATER CIAC**	407,451	407,451	407,451	407,451	407,451	407,451	407,451	407,451	407,451	407,451	407,451	407,451	407,451	0	407,451

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year net additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Additions	(15) Average Net Add. 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL NET ADDITIONS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year gross additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Gross Additions	(15) Ave Gross Additions 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL GROSS ADDITIONS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year retirements for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL RETIREMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year adjustments for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Adjustments	(15) Ave. Utility Adjustments 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	**FPSC Margin Reserve - CIAC**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-13 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Amort. of CIAC Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-13 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Amort. of CIAC Year-End Balances
1	**12/31/90 Balance**	0
2	**08/31/91 Balance Per County Resolution Dated 04/28/92**	(52,406)
3	Utility Adjustment to ordered balance (1)	55,087
4	1991 Additions	815
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	815
8	**12/31/91 Balance**	3,496
9		
10		
11	1992 Additions	7,370
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	7,370
15	**12/31/92 Balance**	10,866
16		
17		
18	1993 Additions	7,615
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	7,615
22	**12/31/93 Balance**	18,481
23		
24		
25	1994 Additions	7,849
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	7,849
29	**12/31/94 Balance**	26,330
30		
31		
32	1995 Additions	7,900
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	7,900
36	**12/31/95 Balance**	34,230
37		
38		
39	1996 Additions	
40	1996 Retirements	
41	1996 Adjustments	
42	1996 Net Additions	
43	**12/31/96 Balance**	

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

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Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the beginning, ending and average balances of accumulated amortization of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-14 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W),A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1995 ACCUMULATED AMORTIZATION OF CIAC					1995 AVERAGE BALANCE			1995 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/94	Net Additions	Balance Per Books 12/31/95	Utility Adjustments	Adjusted Balance 12/31/95	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	2,458	911	3,369	0	3,369	2,914	0	2,914	0.00%	0
2	Line/Main Extensions	21	14	35	0	35	28	0	28	0.00%	0
3	Meter Installation Fees	3,284	1,205	4,489	0	4,489	3,887	0	3,887	0.00%	0
4	Contributed Lines	20,079	7,582	27,661	0	27,661	23,870	0	23,870	2.34%	559
5	Cont. Prpty Other than Lines	(5,834)	(4,178)	(10,012)	0	(10,012)	(7,923)	0	(7,923)	0.00%	0
6	Service Installation Fees	6,322	2,366	8,688	0	8,688	7,505	0	7,505	0.00%	0
7	**TOTAL ACCUM. AMORT. WATER CIAC**	26,330	7,900	34,230	0	34,230	30,281	0	30,281	1.85%	559

Column:
(10) from Schedule A-9 (page 7 of 7)

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the accumulated amortization of CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-14 (W)
Page 2 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Balance Per Books 12/31/94	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	(14) Balance Per Books 12/31/95	(15) Net Additions	(16) Ave. Utility Balance 1995
1	Plant Capacity Fees	2,458	2,534	2,610	2,686	2,762	2,838	2,913	2,989	3,065	3,141	3,217	3,293	3,369	911	2,914
2	Line/Main Extensions	21	22	23	24	25	26	29	30	31	32	33	34	35	14	28
3	Meter Installation Fees	3,284	3,384	3,484	3,584	3,684	3,784	3,889	3,989	4,089	4,189	4,289	4,389	4,489	1,205	3,887
4	Contributed Lines	20,079	20,711	21,343	21,975	22,607	23,239	23,869	24,501	25,133	25,765	26,397	27,029	27,661	7,582	23,870
5	Cont. Prpty Other than Lines	(5,834)	(6,182)	(6,530)	(6,878)	(7,226)	(7,574)	(7,924)	(8,272)	(8,620)	(8,968)	(9,316)	(9,664)	(10,012)	(4,178)	(7,923)
6	Service Installation Fees	6,322	6,519	6,716	6,913	7,110	7,307	7,506	7,703	7,900	8,097	8,294	8,491	8,688	2,366	7,505
7	TOTAL ACC. AMORT. CIAC	26,330	26,968	27,646	28,304	28,962	29,620	30,282	30,940	31,598	32,256	32,914	33,572	34,230	7,900	30,281

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year net additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Net Additions	(15) Average Net Add. 1995
1	Plant Capacity Fees	76	76	76	76	76	75	76	76	76	76	76	76	911	456
2	Line/Main Extensions	1	1	1	1	1	3	1	1	1	1	1	1	14	7
3	Meter Installation Fees	100	100	100	100	100	105	100	100	100	100	100	100	1,205	603
4	Contributed Lines	632	632	632	632	632	630	632	632	632	632	632	632	7,582	3,791
5	Cont. Prpty Other than Lines	(348)	(348)	(348)	(348)	(348)	(350)	(348)	(348)	(348)	(348)	(348)	(348)	(4,178)	(2,089)
6	Service Installation Fees	197	197	197	197	197	199	197	197	197	197	197	197	2,366	1,183
7	TOTAL NET ADDITIONS	658	658	658	658	658	662	658	658	658	658	658	658	7,900	3,951

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year gross additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Gross Additions	(15) Average Gross Add. 1995
1	Plant Capacity Fees	76	76	76	76	76	75	76	76	76	76	76	76	911	456
2	Line/Main Extensions	1	1	1	1	1	3	1	1	1	1	1	1	14	7
3	Meter Installation Fees	100	100	100	100	100	105	100	100	100	100	100	100	1,205	603
4	Contributed Lines	632	632	632	632	632	630	632	632	632	632	632	632	7,582	3,791
5	Cont. Prpty Other than Lines	(348)	(348)	(348)	(348)	(348)	(350)	(348)	(348)	(348)	(348)	(348)	(348)	(4,178)	(2,089)
6	Service Installation Fees	197	197	197	197	197	199	197	197	197	197	197	197	2,366	1,183
7	TOTAL GROSS ADDITIONS	658	658	658	658	658	662	658	658	658	658	658	658	7,900	3,951

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year retirements of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL RETIREMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year adjustments to accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Adjustments	(15) Ave. Utility Adjustments 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -1995
CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

FPSC
Schedule: A-15 (W), (S)
Page 1 of 2
Preparer: Kimball
Supporting Schedules: D-1 (W), (S)

See Schedule A-15 for 1996.

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1995
SUMMARY

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

FPSC
Schedule: A-15 (W),(S)
Page 2 of 2
Preparer: Kimball

See Schedule A-15 for 1996.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs. Also, provide a brief description of the applicant's policy regarding advances.

FPSC
Schedule: A-16 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W)
A-7(W)

Line No.	(1) Description	(2) Water Advances For Construction Year-end Balances
1	**12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93**	0
2	Utility Adjustments to Beginning Balance	0
3	**Restated Balance 12/31/91**	0
4	1992 Additions	0
5	1992 Adjustments	0
6	**12/31/92 Balance**	0
7	1993 Additions	0
8	1993 Adjustments	0
9	**12/31/93 Balance**	0
10	1994 Additions	0
11	1994 Adjustments	0
12	**12/31/94 Balance**	0
13	1995 Additions	0
14	1995 Adjustments	0
15	**12/31/95 Balance**	0
16	1996 Additions	
17	1996 Adjustments	
18	**12/31/96 Balance**	

AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

19	Beginning Balance 12/31/94	0
20	Jan	0
21	Feb	0
22	Mar	0
23	Apr	0
24	May	0
25	Jun	0
26	Jul	0
27	Aug	0
28	Sep	0
29	Oct	0
30	Nov	0
31	Ending Balance 12/31/95	0
32	Average Balance	0
33	Non-used and Useful Percentage	
34	Non-used and Useful Amount	0

35 **Company Policy:** SSU either constructs facilities and bills Topeka Group for the cost thereof or a related company (Lehigh Acquisition Corporation)
36 constructs facilities and bills SSU for them. In both cases, Advances for Construction are recorded and repaid out of future
37 connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.

SCHEDULE OF WATER WORKING CAPITAL ALLOWANCE CALCULATION - 1995

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O & M expenses multiplied by the working capital percent.

FPSC
Schedule: A-17 (W)
Page 1 of 1
Preparer: Vierima
Recap schedules: A-1(W)

(1)		(2)	(3)	(4)	(5)
		1995 WORKING CAPITAL ALLOWANCE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Total Operation and Maintenance Expenses	574,564	0	574,564	B-1(W)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	71,820	0	71,820	

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1995

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-18 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No	(1) ASSETS	(2) Beginning Balance 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/95	(15) Test Year Simple Average Balance
1	Utility Plant in Service	309,070,115	309,462,352	309,890,987	310,165,149	310,960,283	312,775,142	316,611,137	319,117,913	319,369,094	322,683,120	324,306,791	325,598,238	335,186,496	287,219,980
2	Construction in Process	6,947,933	6,036,833	9,548,746	11,590,639	13,360,405	14,112,844	13,193,554	12,886,140	13,293,585	11,408,974	11,473,435	11,452,647	6,725,170	6,637,625
3															
4	**GROSS UTILITY PLANT**	316,018,048	317,499,185	319,439,733	321,755,788	324,320,688	326,887,986	329,804,691	332,004,053	332,662,679	334,090,094	335,780,226	337,050,885	341,911,666	328,964,857
5															
6	Less: Accumulated Deprec.	(73,806,379)	(74,742,091)	(75,672,733)	(76,592,111)	(77,801,349)	(78,619,073)	(79,500,770)	(80,401,843)	(81,384,671)	(82,180,419)	(83,165,366)	(84,116,890)	(84,815,719)	(79,311,049)
7															
8	**NET UTILITY PLANT**	242,211,669	242,757,094	243,767,000	245,163,677	246,519,339	248,268,913	250,303,921	251,602,410	251,278,008	251,909,675	252,614,860	252,933,995	257,095,947	249,653,808
9															
10	Acquisition Adjustment	(1,524,088)	(1,524,088)	(1,524,088)	(1,524,088)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,631,714)
11	Accumulated Amortization	209,672	213,475	217,273	221,071	224,869	228,667	232,465	236,263	240,061	243,859	247,657	251,455	255,253	232,463
12															
13	**INVESTMENT IN UTILITY PLANT**	240,897,253	241,446,481	242,460,185	243,860,660	245,004,868	246,758,240	248,797,046	250,099,333	249,778,729	250,414,194	251,123,177	251,446,110	255,611,860	248,254,556
14															
15	Land Held For Resale	481,790	481,790	481,790	709,135	709,135	709,135	709,135	709,135	709,135	709,135	709,135	709,135	649,135	565,463
16	Bonds Receivable	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,202,500
17	Investment in Gas Assets	1,480,589	1,480,164	1,474,760	1,469,531	1,463,689	1,455,012	1,447,051	1,440,856	1,435,497	1,429,302	1,424,223	1,421,709	1,417,578	1,449,083
18															
19	**TOTAL OTHER INVESTMENTS**	4,182,379	4,181,954	4,176,550	4,398,666	4,392,824	4,384,147	4,341,186	4,334,991	4,329,632	4,323,437	4,318,358	4,315,844	4,251,713	4,217,046
20															
21	Cash	897,997	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	898,999
22	Special Deposits	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907
23	Restricted Cash	9,487,936	8,827,012	8,783,188	8,309,306	7,742,791	7,344,463	7,056,896	6,828,348	6,676,749	6,478,459	6,145,630	5,802,773	5,392,942	7,440,439
24	Utility Deposits	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881
25	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
26	Temporary Cash Investments	8,000,000	5,580,636	4,547,695	2,544,794	2,845,882	3,093,354	2,781,628	927,555	109,368	932,402	1,876,515	1,576,289	1,077,480	4,538,740
27															
28	**TOTAL CASH**	18,795,354	15,727,069	14,640,304	12,163,521	11,898,094	11,747,238	11,147,945	9,065,324	8,095,538	8,720,282	9,331,566	8,686,483	7,779,843	13,287,599
29															

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7/27/95 9:26 AM A18W1.XLS

Note: May not cross foot due to rounding

COMPARATIVE BALANCE SHEET - ASSETS - 1995

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-18 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/95	(15) Test Year Simple Average Balance
33	Customer Accounts Receivable	3,842,823	3,894,195	3,805,757	3,828,103	3,928,015	3,955,501	3,960,774	3,898,094	3,824,776	3,955,639	3,877,156	4,029,340	4,013,813	3,928,318
34	Other Accounts Receivable	329,240	334,429	301,616	309,794	347,259	360,099	364,121	341,504	314,269	363,507	334,131	386,345	381,585	355,413
35	Allowance for Doubtful Accounts	(326,765)	(352,702)	(344,692)	(346,716)	(355,765)	(358,255)	(358,732)	(353,055)	(346,415)	(358,267)	(351,159)	(364,942)	(363,536)	(345,161)
36	Notes Receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Inventories	351,572	394,149	436,726	479,303	521,880	394,149	436,726	479,303	521,880	564,457	394,149	436,726	479,301	415,437
38	Prepaid Expenses	80,352	124,036	190,417	171,179	181,941	162,764	143,587	87,371	94,763	49,500	2,537	(54,426)	(1,369)	39,482
39	Accrued Interest Receivable	196,029	222,633	238,016	244,847	254,629	268,355	177,038	196,779	215,169	231,340	236,540	243,146	167,966	181,998
40	Unbilled Revenues	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	4,005,610	3,748,141
41	Misc Current Assets	179,933	187,203	190,743	194,283	197,823	201,413	204,953	208,493	212,033	215,623	219,163	222,703	226,243	203,086
42															
43	**TOTAL CURRENT ASSETS**	8,143,835	8,294,613	8,309,255	8,371,464	8,566,453	8,474,696	8,419,138	8,349,160	8,327,148	8,512,470	8,203,186	8,391,563	8,909,593	8,526,714
44															
45	Unamortized Debt Issue Cost	2,558,722	2,504,853	2,450,984	2,397,115	2,343,246	2,289,377	2,235,508	2,181,639	2,127,770	2,073,901	2,020,032	1,966,163	1,912,294	2,235,508
46	Extraordinary Abandonment	690,175	690,175	690,175	421,495	410,551	399,607	388,663	377,719	366,775	355,831	344,887	333,943	322,999	506,587
47	Regulatory Assets	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,356,949	2,422,681
48	Preliminary Survey and Investigations	774,158	777,358	1,106,515	1,194,987	1,315,668	1,654,961	1,767,933	1,863,905	2,182,627	2,278,099	2,374,578	2,667,300	2,737,272	1,755,715
49	Temporary Clearing Accounts	(7,890)	0	0	0	0	0	0	0	0	0	0	0	0	(3,945)
50	Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	1,963,777	1,946,374	1,955,679	1,987,727	2,004,913	2,007,283	2,075,088	2,084,047	2,101,803	2,164,439	2,207,324	2,244,637	2,322,397	2,143,087
52	Other Deferred Debits	5,707,993	5,747,570	5,797,296	5,836,622	5,871,114	5,971,406	6,005,898	6,077,425	6,102,837	6,134,861	6,166,885	6,198,909	6,230,933	5,969,463
53	Deferred Federal Income Taxes	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	12,890,077	13,451,592
54	Deferred State Income Taxes	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,868,166	3,803,886
55															
56	**TOTAL DEFERRED ASSETS**	31,808,059	31,887,454	32,221,773	32,059,070	32,166,616	32,543,758	32,694,214	32,805,859	33,102,936	33,228,255	33,334,830	33,632,076	32,661,087	32,284,573
57															
58	**TOTAL ASSETS**	303,926,860	301,537,572	301,806,067	300,853,382	302,028,856	303,908,082	305,399,529	304,854,667	303,633,984	305,198,639	306,311,119	306,474,076	309,214,095	306,570,488

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7/27/95 9:26 AM A18W2.XLS

Note: May not cross foot due to rounding

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1995

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-19 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/95	(15) Test Year Simple Average Balance
1	Common Stock	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500
2	Additional Paid in Capital	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905
3	Retained Earnings	5,344,894	5,469,703	5,354,841	5,211,842	5,412,211	5,712,234	6,041,086	6,179,495	6,081,408	6,403,926	6,498,701	7,049,834	8,154,458	6,749,676
4															
5	TOTAL STOCKHOLDERS EQUITY	78,177,299	78,302,108	78,187,246	78,044,247	78,244,616	78,544,639	78,873,491	79,011,900	78,893,813	79,236,331	79,331,106	79,882,039	80,986,863	79,582,081
6															
7	Bonds Payable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Notes Payable to Parent	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250
9	Other Long-Term Debt	80,814,090	80,763,304	80,735,279	80,707,109	80,493,793	80,465,330	79,936,720	79,907,961	78,879,053	78,849,895	78,820,788	78,791,425	79,444,333	80,129,212
10															
11	TOTAL LONG TERM DEBT	105,010,340	104,959,554	104,931,529	104,903,359	104,690,043	104,661,580	104,132,970	104,104,211	103,075,303	103,046,245	103,017,038	102,987,675	103,640,583	104,325,462
12															
13	TOTAL CAPITALIZATION	183,187,639	183,261,662	183,118,775	182,947,606	182,934,659	183,206,219	183,006,461	183,116,111	181,969,116	182,282,576	182,348,142	182,869,714	184,627,446	183,907,543
14															
15	Accounts Payable	3,519,486	1,388,801	1,686,370	1,797,301	1,914,161	1,962,851	2,074,810	1,762,127	1,787,900	1,486,905	1,402,219	1,390,411	1,785,200	2,652,343
16	Accounts Payable-Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
17	Current Portion of Debt	2,021,536	2,023,203	2,024,878	2,026,563	2,038,258	2,039,963	2,041,677	2,043,402	2,045,137	2,046,882	2,048,637	2,050,403	2,052,178	2,036,858
18	Accounts Payable-Affiliates	1,734,406	1,898,777	792,845	980,799	1,168,753	1,356,707	1,544,661	1,732,615	650,266	838,220	1,026,174	1,214,128	(66,513)	833,947
19	Customer Deposits	1,697,673	1,703,034	1,708,412	1,713,808	1,719,222	1,724,653	1,730,102	1,735,568	1,741,052	1,746,554	1,752,074	1,757,611	1,763,167	1,730,420
20	Accrued Taxes Payable	3,255,004	3,802,620	4,159,360	2,412,421	2,967,857	3,511,665	4,163,766	4,595,178	4,954,773	5,597,553	6,002,174	4,647,215	4,406,962	3,830,983
21	Accrued Interest-Debt	1,760,712	145,083	566,204	942,053	1,009,037	1,384,075	1,759,252	143,333	517,206	892,800	986,787	1,342,636	1,718,543	1,739,628
22	Other Accrued Interest	50,275	52,110	52,275	52,440	52,605	52,772	52,938	53,106	53,273	53,442	53,611	53,780	53,950	52,113
23	Notes Payable	27,730	27,020	26,304	25,582	24,854	24,120	23,380	22,634	21,882	21,123	20,358	19,587	18,809	23,270
24	Accrued Liabilities	995,475	1,202,785	1,283,350	1,310,886	1,196,451	1,277,016	1,339,581	1,420,146	1,500,711	1,581,276	1,661,841	1,742,406	1,762,971	1,379,223
25															
26	TOTAL CURRENT LIABILITIES	15,514,090	12,695,225	12,751,790	11,713,644	12,542,990	13,785,413	15,181,958	13,959,899	13,723,991	14,896,545	15,385,898	14,899,968	13,947,058	14,730,574
27															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1995

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a balance sheet for years requested Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-19 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/95	(15) Test Year Simple Average Balance
28	Advances For Construction	4,238,230	4,482,400	4,726,570	4,970,740	5,214,910	5,459,080	5,703,250	5,947,420	6,191,590	6,435,760	6,679,930	6,924,100	7,168,270	5,703,250
29	Deferred Revenues	23,044	23,044	23,044	0	0	0	0	0	0	0	0	0	0	11,522
30	Other Deferred Credits	2,334,736	2,403,283	2,471,938	2,540,701	2,609,571	2,678,545	2,703,980	2,773,244	2,842,627	2,912,131	2,981,762	3,051,509	2,621,307	2,478,022
31	Regulatory Liabilities	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125
32	Pension And Benefits Reserves	(341,716)	(313,181)	(284,646)	(336,111)	(307,576)	(279,041)	(330,506)	(301,971)	(273,436)	(324,901)	(296,366)	(267,831)	(319,296)	(330,506)
33	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Contributions In Aid Construction	98,794,911	99,046,771	99,299,806	99,553,591	99,806,669	100,069,812	100,383,900	100,647,066	100,904,777	101,158,787	101,411,822	101,664,032	101,915,567	100,355,239
35	Accumulated Amortization	(23,786,886)	(24,020,647)	(24,254,408)	(24,488,169)	(24,721,930)	(24,955,691)	(25,189,452)	(25,423,213)	(25,656,974)	(25,890,735)	(26,124,496)	(26,358,257)	(26,592,018)	(25,189,452)
36	Deferred Investment Tax Credit	1,404,513	1,400,696	1,396,879	1,393,061	1,389,244	1,385,426	1,381,609	1,377,792	1,373,974	1,370,157	1,366,340	1,362,522	1,358,705	1,381,609
37	Deferred Taxes-AFUDC	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191
38	Deferred Income Taxes	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	21,155,740	20,191,372
39															
40	TOTAL DEFERRED CREDITS	105,225,151	105,580,685	105,937,502	106,192,132	106,551,207	106,916,450	107,211,110	107,578,657	107,940,877	108,219,518	108,577,311	108,934,394	110,839,591	107,932,371
41															
42	TOTAL CAPITAL AND LIABILITIES	303,926,880	301,537,572	301,808,067	300,853,382	302,028,856	303,906,082	305,399,529	304,654,867	303,633,984	305,198,639	306,311,119	306,474,076	309,214,095	306,570,468

Note: May not cross foot due to rounding

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1995
ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of Acquisition Adjustments, and the Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedule: A-1 (W),A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)
	ACQUISITION ADJUSTMENTS BALANCE			ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS		
Line No.	Description	Amount	Average Balance (1)	Description	Annual Expense & Balance	Average Balance (1)
1	08/31/91 Balance Per County Resolution Dated 04/28/92	0		08/31/91 Balance Per County Resolution Dated 04/28/92	0	
2	Adjustments	0		Adjustments	0	
3	12/31/91 Adjusted Balance	0		12/31/91 Adjusted Balance	0	
				1992 Amortization Expense	0	
5	12/31/92 BALANCE	0		12/31/92 BALANCE	0	
6				1993 Amortization Expense	0	
7	12/31/93 BALANCE	0		12/31/93 BALANCE	0	
8				1994 Amortization Expense	0	
9	12/31/94 BALANCE	0		12/31/94 BALANCE	0	
10				1995 Amortization Expense	0	
11	**12/31/95 BALANCE**	0	0	**12/31/95 BALANCE**	0	0
12				1996 Amortization Expense		
13	12/31/96 BALANCE			12/31/96 BALANCE		

Note: (1) Acquisition Adjustment simple average and 13-month average balances are the same as year-end balances for the test period. Year-end balances remain unchanged from those originally ordered. The acquisition adjustment balance is amortized straight-line; therefore, the annual amortization expense remains constant each year.

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION

	(1)	(2)	(3)	(4)
	ACQUISITION ADJUSTMENTS:	1995	Supporting Schedules	Recap Schedules
14	Average Balance	0	Above	
15	Composite Non-Used & Useful Plant in Service - %	1.09%	A-5 (W)	
16	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	0	Above	
18	Composite Non-Used & Useful Accumulated Depreciation - %	1.25%	A-9 (W)	
19	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
20	**NET NON-USED AND USEFUL AMOUNT**	0		A-7 (W)

Note: May not cross foot due to rounding.

SCHEDULE OF OTHER - WATER - 1995
DEFERRED DEBITS

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the calculation of average balances for deferred debits for the test year.

Schedule: A-21 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W),

(1)		(2)	(3)	(4)	(5)
		TOTAL DEFERRED DEBITS			
Line No.	Description	ADDITIONS	MONTHLY AMORTIZATION	UNAMORTIZED BALANCE	Recap Schedule
1	**DEFERRED DEBITS**				
3	**12/31/94 Balance**			0	
4	Jan	0	0	0	
5	Feb	0	0	0	
6	Mar	0	0	0	
7	Apr	0	0	0	
8	May	0	0	0	
9	Jun	0	0	0	
10	Jul	0	0	0	
11	Aug	0	0	0	
12	Sep	0	0	0	
13	Oct	0	0	0	
14	Nov	0	0	0	
15	12/31/95 Balance	0	0	0	
16					
17	**Total Amortization Expense 12/31/95**		0		B-1 (W)
18	**Average Rate Base Balance 12/31/95**			0	A-1 (W)

SCHEDULE OF WATER NET OPERATING INCOME - 1995
PRESENT AND REQUESTED

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1995 PRESENT OPERATING INCOME			1995 REQUESTED OPERATING INCOME			
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase	Requested Income	Requested Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	730,554	0	730,554	161,265	891,819	22.07%	B-4(W), B-3(W)
3	Other Revenue	24,660	0	24,660	0	24,660		B-4(W)
4	**TOTAL OPERATING REVENUES**	755,214	0	755,214	161,265	916,479		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	574,564	0	574,564	0	574,564		B-5(W)
7	Depreciation net of CIAC Amort	97,204	0	97,204	0	97,204		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	73,489	(311)	73,178	7,257 (A)	80,435		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(25,901)	120	(25,781)	59,409 (B)	33,628		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	719,356	(191)	719,165	66,666	785,831		
12	**NET OPERATING INCOME**	35,858	191	36,049	94,599	130,648		
13	**RATE BASE**	1,293,086	0	1,293,086		1,293,086		A-1(W)
14	**RATE OF RETURN**	2.77%		2.79%		10.10%		D-1(W)

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.

SCHEDULE OF WATER NET OPERATING INCOME - 1995
PRESENT AND REQUIRED

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

Line No.	(1) Description	(2) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUIRED OPERATING INCOME Required Revenue Increase		(6) Required Income	(7) Required Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**								
2	Water Sales	730,554	0	730,554	155,454		886,008	21.28%	B-4(W),B-3(W)
3	Other Revenue	24,660	0	24,660	0		24,660		B-4(W)
4	**TOTAL OPERATING REVENUES**	755,214	0	755,214	155,454		910,668		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	574,564	0	574,564	0		574,564		B-5(W)
7	Depreciation net of CIAC Amort	97,204	0	97,204	0		97,204		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	73,489	(311)	73,178	6,995	(A)	80,173		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(25,901)	120	(25,781)	57,268	(B)	31,487		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	719,356	(191)	719,165	64,263		783,428		
12	**NET OPERATING INCOME**	35,858	191	36,049	91,191		127,240		
13	**RATE BASE**	1,293,086	0	1,293,086			1,293,086		A-1(W)
14	**RATE OF RETURN**	2.77%		2.79%			9.84%		D-1(W)

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995
REQUIRED AND REQUESTED

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that shows the calculation of required and requested revenue adjustments for the test year.

FPSC
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	11.83%	D-1(W)	
3	Rate of Return (%)	9.84%	10.10%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	1,293,086	1,293,086	A-1(W)	
6	Required / Requested Income (L3 x L5)	127,240	130,648		
7	Adjusted Income Under Present Rates	36,049	36,049	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	91,191	94,599		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(117,959)	
10	Revenue adjustment Before RAF (L8 / L9)	148,459	154,008		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	155,454	161,265		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	148,459	154,008		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	57,268	59,409		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	6,995	7,257		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	91,191	94,599		B-1(W)1/3,2//3

Notes:
(A) For interim period, the Required Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).
(B) See below calculation of Required Rate of Return for interim 1995.
(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.
(D) Requested Rate of Return is calculated using requested income divided by rate base.

1995 INTERIM REQUIRED RATE OF RETURN CALCULATION

Line No.	Class of Capital	(1) Ratio	(2) Cost Rate	(3) Weighted Cost	(4)
21	Long-Term Debt	56.66%	8.91%	5.05%	
22	Customer Deposits	0.90%	6.00%	0.05%	
23	Deferred ITC	0.74%	9.86%	0.07%	
24	Short Term Debt	0.00%	0.00%	0.00%	
25	Preferred Stock	0.00%	0.00%	0.00%	
26	Common Equity	42.49%	11.19%	4.76%	
27	Adjustment for Gas	(0.79%)	11.19%	(0.09%)	
28	TOTAL	100.00%		9.84%	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1995

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line shown on the net operating income statement.

FPSC
Schedule: B-3(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Water	(3) Supporting Schedule
1	**A. REVENUES:**		B-4(W)
2	1.	0	
3			
4	2.	0	
5			
6		0	
7	**B. OPERATION AND MAINTENANCE EXPENSE:**		B-5(W)
8	1.	0	
9			
10	2.	0	
11			
12	3.	0	
13			
14	4.	0	
15			
16	5.	0	
17			
18	6.	0	
19			
20	7.	0	
21			
22		0	
23	**C. DEPRECIATION NET OF AMORTIZATION OF CIAC:**		B-13(W)
24	1.	0	
25			
26	2.	0	
27			
28		0	
29	**D. AMORTIZATION:**		B-18(W), A-21(W)
30	1.	0	
31			
32	2.	0	
33			
34		0	
35	**E. TAXES OTHER THAN INCOME:**		B-15(W)
36	1. N/A	0	
37			
38	2. N/A	0	
39			
40	3. Non Used and Useful Property Taxes	(311)	
41			
42		(311)	
43	**F. INCOME TAXES:**		B-16(W)
44	1. Calculate income tax impact as a result of the adjustments to per book income components.	120	
45			
46	2.	0	
47			
48		120	
49			
50			
51	**TOTAL WATER INCOME ADJUSTMENTS**	(191)	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING REVENUES - 1995
UNDER PRESENT RATES

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered or measured commercial and provide an explanation.

FPSC
Schedule: B-4(W)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-1(W)
B-3(W)

Line No.	(1) Account No. and Description	(2) 1995 Revenues (Present) Per Books	(3) Adjustments	(4) Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0	0	0
3	461.1 Metered - Residential	624,008	0	624,008
4	461.2 Metered - Commercial	58,248	0	58,248
5	461.3 Metered - Industrial	0	0	0
6	461.4 Metered - Public Authority	0	0	0
7	461.5 Metered - Multi-Family	48,298	0	48,298
8	Subtotal Water Sales	730,554	0	730,554
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0	0	0
11	462.2 Private Fire Protection	0	0	0
12	464 Other Sales - Public Authorities	0	0	0
13	465 Irrigation Customers	0	0	0
14	466 Sales for Resale	0	0	0
15	467 Interdepartmental Sales	0	0	0
16	475 Unbilled Revenues	0	0	0
17	Subtotal Other Water Sales	0	0	0
18	**TOTAL WATER SALES**	730,554	0	730,554
19	**OTHER WATER REVENUES:**			
20	470 Forfeited Discounts	0	0	0
21	471 Misc. service Revenues	24,660	0	24,660
22	472 Rents From Water Property	0	0	0
23	473 Interdepartmental Rents	0	0	0
24	474 Other Water Revenues	0	0	0
25	**TOTAL OTHER WATER REVENUES**	24,660	0	24,660
26	**TOTAL PRESENT WATER OPERATING REVENUES**	755,214	0	755,214

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
SUMMARY OF TOTAL O & M EXPENSES

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that summarizes the total direct and allocated O & M expenses for the test year.

FPSC
Schedule: B-5(W)
Page 1 Of 9
Preparer: Kimball
Recap Schedule: B-1(W)

Line No.	(1) Account No. and Name	(2) 1995 TOTAL O & M (.1 - .8) Per Books O & M	(3) Adjustments	(4) Adjusted O & M	(5) 1995 DIRECT O & M (.1 - .6) Per Books O & M	(6) Adjustments	(7) Adjusted O & M	(8) 1995 ALLOCATED CUST ACCTS (.7) Per Books O & M	(9) Adjustments	(10) Adjusted O & M	(11) 1995 ALLOCATED A & G (.8) Per Books O & M	(12) Adjustments	(13) Adjusted O & M
1	601 Salaries & Wages - Employees	136,911	0	136,911	36,763	0	36,763	27,627	0	27,627	72,520	0	72,520
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	34,000	0	34,000	9,130	0	9,130	6,861	0	6,861	18,009	0	18,009
4	610 Purchased Water	274,400	0	274,400	274,400	0	274,400	0	0	0	0	0	0
5	615 Purchased Power	24,887	0	24,887	23,500	0	23,500	96	0	96	1,291	0	1,291
6	616 Fuel for Power Production	300	0	300	300	0	300	0	0	0	0	0	0
7	618 Chemicals	5,261	0	5,261	5,261	0	5,261	0	0	0	0	0	0
8	620 Materials & Supplies	23,676	0	23,676	18,699	0	18,699	1,526	0	1,526	3,451	0	3,451
9	631 Contractual Services - Eng.	578	0	578	0	0	0	0	0	0	578	0	578
10	632 Contractual Services - Acct.	3,067	0	3,067	0	0	0	0	0	0	3,067	0	3,067
11	633 Contractual Services - Legal	1,848	0	1,848	0	0	0	0	0	0	1,848	0	1,848
12	634 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	7,079	0	7,079	2,313	0	2,313	0	0	0	4,766	0	4,766
14	641 Rental of Real Building/Real Property	2,742	0	2,742	0	0	0	0	0	0	2,742	0	2,742
15	642 Rental of Equipment	642	0	642	516	0	516	0	0	0	126	0	126
16	650 Transportation Expense	5,807	0	5,807	3,387	0	3,387	1,079	0	1,079	1,341	0	1,341
17	656 Insurance - Vehicle	2,102	0	2,102	0	0	0	0	0	0	2,102	0	2,102
18	657 Insurance - General Liability	4,322	0	4,322	0	0	0	0	0	0	4,322	0	4,322
19	658 Insurance - Workman's Comp	2,450	0	2,450	658	0	658	494	0	494	1,297	0	1,297
20	659 Insurance - Other	429	0	429	0	0	0	0	0	0	429	0	429
21	660 Advertising Expense	468	0	468	0	0	0	0	0	0	468	0	468
22	666 Reg. Comm. Exp. - Rate Case Amort.	3,227	0	3,227	0	0	0	0	0	0	3,227	0	3,227
23	667 Reg. Comm. Exp. - Other	1,041	0	1,041	0	0	0	0	0	0	1,041	0	1,041
24	670 Bad Debt Expense	3,755	0	3,755	0	0	0	3,755	0	3,755	0	0	0
25	675 Miscellaneous Expenses	35,573	0	35,573	4,878	0	4,878	9,418	0	9,418	21,277	0	21,277
26	TOTAL WATER O & M EXPENSES	574,564	0	574,564	379,805	0	379,805	50,856	0	50,856	143,903	0	143,903

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
TOTAL O & M BY MONTH (6XX.1 - 6XX.8)

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 2 of 9
Preparer: Kimball
Recap Schedule B-1(W)

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL O & M (1 - 8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.8 Salaries & Wages - Employees	11,439	10,626	12,106	11,650	11,675	11,562	11,405	11,395	11,168	11,500	11,089	11,295	136,910	0	136,910
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8 Employee Pensions & Benefits	2,841	2,639	3,006	2,893	2,899	2,871	2,832	2,830	2,773	2,856	2,754	2,805	33,999	0	33,999
4	610.1-.8 Purchased Water	22,874	22,866	22,866	22,866	22,866	22,866	22,866	22,866	22,866	22,866	22,866	22,866	274,400	0	274,400
5	615.1-.8 Purchased Power	2,076	2,067	2,077	2,077	2,075	2,073	2,074	2,074	2,073	2,076	2,071	2,073	24,887	0	24,887
6	616.1-.8 Fuel for Power Production	0	100	0	0	0	100	0	0	0	100	0	0	300	0	300
7	618.1-.8 Chemicals	430	421	421	521	421	421	421	421	521	421	421	421	5,261	0	5,261
8	620.1-.8 Materials & Supplies	1,846	1,809	1,875	2,247	2,121	2,046	1,825	2,025	2,117	2,030	1,914	1,819	23,675	0	23,675
9	631.1-.8 Contractual Services - Eng.	48	46	50	49	49	48	48	48	48	49	47	48	578	0	578
10	632.1-.8 Contractual Services - Acct.	252	242	263	262	258	255	257	257	254	260	250	254	3,067	0	3,067
11	633.1-.8 Contractual Services - Legal	152	146	158	158	156	154	155	155	153	157	151	153	1,848	0	1,848
12	634.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8 Contractual Services - Other	523	531	497	554	540	523	585	584	1,001	585	574	582	7,079	0	7,079
14	641.1-.8 Rental of Real Building/Real Property	226	217	235	235	231	228	230	230	227	232	224	227	2,742	0	2,742
15	642.1-.8 Rental of Equipment	54	53	56	54	54	55	53	53	52	53	52	52	642	0	642
16	650.1-.8 Transportation Expense	486	470	488	487	486	483	487	486	482	488	481	484	5,807	0	5,807
17	656.1-.8 Insurance - Vehicle	173	166	180	180	177	175	176	176	174	178	172	174	2,102	0	2,102
18	657.1-.8 Insurance - General Liability	356	342	371	370	364	359	362	363	358	366	353	358	4,322	0	4,322
19	658.1-.8 Insurance - Workman's Comp	205	190	217	208	209	207	204	204	200	206	198	202	2,449	0	2,449
20	659.1-.8 Insurance - Other	35	34	37	37	36	36	36	36	36	36	35	36	429	0	429
21	660.1-.8 Advertising Expense	39	37	40	40	39	39	39	39	39	40	38	39	468	0	468
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	266	255	277	276	272	268	271	271	268	273	263	267	3,227	0	3,227
23	667.1-.8 Reg. Comm. Exp. - Other	86	82	89	89	88	87	87	87	86	88	85	86	1,041	0	1,041
24	670.1-.8 Bad Debt Expense	314	287	318	315	316	312	321	317	309	321	310	316	3,755	0	3,755
25	675.1-.8 Miscellaneous Expenses	3,024	2,883	3,248	3,048	3,040	3,049	2,889	2,887	2,839	2,999	2,818	2,852	35,573	0	35,573
26	TOTAL WATER O & M EXPENSES	47,743	46,509	48,875	48,616	48,370	48,218	47,623	47,805	48,044	48,180	47,167	47,411	574,562	0	574,562

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF OPERATING AND MAINTENANCE EXPENSES - 1995
DIRECT EXPENSES BY MONTH (6XX.1 - 6XX.6)

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 3 of 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL DIRECT O & M (.1 - .6) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.6 Salaries & Wages - Employees	3,162	2,784	3,552	3,124	3,246	3,236	2,967	2,975	2,881	2,993	2,889	2,955	36,763	0	36,763
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6 Employee Pensions & Benefits	785	691	882	776	806	804	737	739	715	743	717	734	9,130	0	9,130
4	610.1-.6 Purchased Water	22,874	22,866	22,866	22,866	22,866	22,866	22,866	22,866	22,866	22,866	22,866	22,866	274,400	0	274,400
5	615.1-.6 Purchased Power	1,962	1,958	1,958	1,958	1,958	1,958	1,958	1,958	1,958	1,958	1,958	1,958	23,500	0	23,500
6	616.1-.6 Fuel for Power Production	0	100	0	0	0	100	0	0	0	100	0	0	300	0	300
7	618.1-.6 Chemicals	430	421	421	521	421	421	421	421	521	421	421	421	5,261	0	5,261
8	620.1-.6 Materials & Supplies	1,435	1,420	1,450	1,824	1,702	1,632	1,406	1,606	1,705	1,608	1,506	1,405	18,699	0	18,699
9	631.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6 Contractual Services - Other	131	154	89	146	139	127	185	184	606	181	184	187	2,313	0	2,313
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6 Rental of Equipment	44	43	45	43	44	44	42	42	42	42	42	42	516	0	516
16	650.1-.6 Transportation Expense	285	282	282	282	282	282	282	282	282	282	282	282	3,387	0	3,387
17	656.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6 Insurance - Workman's Comp	57	50	64	56	58	58	53	53	52	54	52	53	658	0	658
20	659.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6 Miscellaneous Expenses	485	482	627	435	456	497	301	306	299	391	304	294	4,878	0	4,878
26	**TOTAL WATER DIRECT O & M EXPENSES**	31,649	31,252	32,236	32,030	31,978	32,025	31,218	31,432	31,926	31,639	31,222	31,196	379,805	0	379,805

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (6XX.7)

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 4 Of 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.7 Salaries & Wages - Employees	2,310	2,109	2,336	2,320	2,325	2,295	2,359	2,333	2,274	2,362	2,278	2,328	27,627	0	27,627
2	603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7 Employee Pensions & Benefits	574	524	580	576	577	570	586	579	565	587	566	578	6,861	0	6,861
4	610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7 Purchased Power	8	7	8	8	8	8	8	8	8	8	8	8	96	0	96
6	616.7 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7 Materials & Supplies	128	116	129	128	128	127	130	129	126	130	126	129	1,526	0	1,526
9	631.7 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7 Transportation Expense	90	82	91	91	91	90	92	91	89	92	89	91	1,079	0	1,079
17	656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7 Insurance - Workman's Comp	41	38	42	41	42	41	42	42	41	42	41	42	494	0	494
20	659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7 Bad Debt Expense	314	287	318	315	316	312	321	317	309	321	310	316	3,755	0	3,755
25	675.7 Miscellaneous Expenses	787	719	796	791	793	782	804	795	775	805	777	794	9,418	0	9,418
26	TOTAL WATER ALLOCATED CUST ACCTS EXP.	4,252	3,881	4,301	4,270	4,279	4,224	4,342	4,294	4,186	4,348	4,194	4,286	50,856	0	50,856

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
ALLOCATED A & G EXPENSES BY MONTH (6XX.8)

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
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Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED A & G EXPENSE (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.8 Salaries & Wages - Employees	5,968	5,733	6,218	6,206	6,104	6,032	6,080	6,087	6,013	6,145	5,922	6,012	72,520	0	72,520
2	603.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8 Employee Pensions & Benefits	1,482	1,424	1,544	1,541	1,516	1,498	1,510	1,512	1,493	1,526	1,471	1,493	18,009	0	18,009
4	610.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8 Purchased Power	106	102	111	111	109	107	108	108	107	109	105	107	1,291	0	1,291
6	616.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8 Materials & Supplies	284	273	296	295	290	287	289	290	286	292	282	286	3,451	0	3,451
9	631.8 Contractual Services - Eng.	48	46	50	49	49	48	48	48	48	49	47	48	578	0	578
10	632.8 Contractual Services - Acct.	252	242	263	262	258	255	257	257	254	260	250	254	3,067	0	3,067
11	633.8 Contractual Services - Legal	152	146	158	158	156	154	155	155	153	157	151	153	1,848	0	1,848
12	634.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8 Contractual Services - Other	392	377	409	408	401	396	400	400	395	404	389	395	4,766	0	4,766
14	641.8 Rental of Real Building/Real Property	226	217	235	235	231	228	230	230	227	232	224	227	2,742	0	2,742
15	642.8 Rental of Equipment	10	10	11	11	11	10	11	11	10	11	10	10	126	0	126
16	650.8 Transportation Expense	110	106	115	115	113	112	112	113	111	114	110	111	1,341	0	1,341
17	656.8 Insurance - Vehicle	173	166	180	180	177	175	176	176	174	178	172	174	2,102	0	2,102
18	657.8 Insurance - General Liability	356	342	371	370	364	359	362	363	358	366	353	358	4,322	0	4,322
19	658.8 Insurance - Workman's Comp	107	103	111	111	109	108	109	109	108	110	106	108	1,297	0	1,297
20	659.8 Insurance - Other	35	34	37	37	36	36	36	36	36	36	35	36	429	0	429
21	660.8 Advertising Expense	39	37	40	40	39	39	39	39	39	40	38	39	468	0	468
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	266	255	277	276	272	268	271	271	268	273	263	267	3,227	0	3,227
23	667.8 Reg. Comm. Exp. - Other	86	82	89	89	88	87	87	87	86	88	85	86	1,041	0	1,041
24	670.8 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8 Miscellaneous Expenses	1,751	1,682	1,824	1,821	1,791	1,770	1,784	1,786	1,764	1,803	1,737	1,764	21,277	0	21,277
26	TOTAL WATER ALLOCATED A & G EXPENSES	11,843	11,376	12,339	12,316	12,112	11,969	12,064	12,079	11,931	12,193	11,751	11,929	143,903	0	143,903

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
SUMMARY OF TOTAL UTILITY ADJUSTMENTS TO O & M (6XX.1 - 6XX.8)

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
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Preparer: Kimball
Recap Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		TOTAL UTILITY ADJUSTMENTS TO O&M EXPENSES											
Line No.	Account No. and Name	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.1-.8 Salaries & Wages - Employees	136,911	0	0	0	0	0	0	0	0	0	0	136,911
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8 Employee Pensions & Benefits	34,000	0	0	0	0	0	0	0	0	0	0	34,000
4	610.1-.8 Purchased Water	274,400	0	0	0	0	0	0	0	0	0	0	274,400
5	615.1-.8 Purchased Power	24,887	0	0	0	0	0	0	0	0	0	0	24,887
6	616.1-.8 Fuel for Power Production	300	0	0	0	0	0	0	0	0	0	0	300
7	618.1-.8 Chemicals	5,261	0	0	0	0	0	0	0	0	0	0	5,261
8	620.1-.8 Materials & Supplies	23,676	0	0	0	0	0	0	0	0	0	0	23,676
9	631.1-.8 Contractual Services - Eng.	578	0	0	0	0	0	0	0	0	0	0	578
10	632.1-.8 Contractual Services - Acct.	3,067	0	0	0	0	0	0	0	0	0	0	3,067
11	633.1-.8 Contractual Services - Legal	1,848	0	0	0	0	0	0	0	0	0	0	1,848
12	634.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8 Contractual Services - Other	7,079	0	0	0	0	0	0	0	0	0	0	7,079
14	641.1-.8 Rental of Real Building/Real Property	2,742	0	0	0	0	0	0	0	0	0	0	2,742
15	642.1-.8 Rental of Equipment	642	0	0	0	0	0	0	0	0	0	0	642
16	650.1-.8 Transportation Expense	5,807	0	0	0	0	0	0	0	0	0	0	5,807
17	656.1-.8 Insurance - Vehicle	2,102	0	0	0	0	0	0	0	0	0	0	2,102
18	657.1-.8 Insurance - General Liability	4,322	0	0	0	0	0	0	0	0	0	0	4,322
19	658.1-.8 Insurance - Workman's Comp	2,450	0	0	0	0	0	0	0	0	0	0	2,450
20	659.1-.8 Insurance - Other	429	0	0	0	0	0	0	0	0	0	0	429
21	660.1-.8 Advertising Expense	468	0	0	0	0	0	0	0	0	0	0	468
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	3,227	0	0	0	0	0	0	0	0	0	0	3,227
23	667.1-.8 Reg. Comm. Exp. - Other	1,041	0	0	0	0	0	0	0	0	0	0	1,041
24	670.1-.8 Bad Debt Expense	3,755	0	0	0	0	0	0	0	0	0	0	3,755
25	675.1-.8 Miscellaneous Expenses	35,573	0	0	0	0	0	0	0	0	0	0	35,573
26	TOTAL WATER O & M EXPENSES	574,564	0	0	0	0	0	0	0	0	0	0	574,564

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (6XX.1 - 6XX.6)

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
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Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES							
Line No.	Account No.	Account Name	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.1-.6	Salaries & Wages - Employees	36,763	0	0	0	0	0	0	0	0	0	0	36,763
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6	Employee Pensions & Benefits	9,130	0	0	0	0	0	0	0	0	0	0	9,130
4	610.1-.6	Purchased Water	274,400	0	0	0	0	0	0	0	0	0	0	274,400
5	615.1-.6	Purchased Power	23,500	0	0	0	0	0	0	0	0	0	0	23,500
6	616.1-.6	Fuel for Power Production	300	0	0	0	0	0	0	0	0	0	0	300
7	618.1-.6	Chemicals	5,261	0	0	0	0	0	0	0	0	0	0	5,261
8	620.1-.6	Materials & Supplies	18,699	0	0	0	0	0	0	0	0	0	0	18,699
9	631.1-.6	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6	Contractual Services - Other	2,313	0	0	0	0	0	0	0	0	0	0	2,313
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6	Rental of Equipment	516	0	0	0	0	0	0	0	0	0	0	516
16	650.1-.6	Transportation Expense	3,387	0	0	0	0	0	0	0	0	0	0	3,387
17	656.1-.6	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6	Insurance - Workman's Comp	658	0	0	0	0	0	0	0	0	0	0	658
20	659.1-.6	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6	Miscellaneous Expenses	4,878	0	0	0	0	0	0	0	0	0	0	4,878
26		TOTAL WATER DIRECT O & M EXPENSES	379,805	0	0	0	0	0	0	0	0	0	0	379,805

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXPENSES (6XX.7)

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 8 Of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
								UTILITY ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXPENSES						
Line No.	Account No.	Account No. and Name	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.7	Salaries & Wages - Employees	27,627	0	0	0	0	0	0	0	0	0	0	27,627
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7	Employee Pensions & Benefits	6,861	0	0	0	0	0	0	0	0	0	0	6,861
4	610.7	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7	Purchased Power	96	0	0	0	0	0	0	0	0	0	0	96
6	616.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7	Materials & Supplies	1,526	0	0	0	0	0	0	0	0	0	0	1,526
9	631.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7	Transportation Expense	1,079	0	0	0	0	0	0	0	0	0	0	1,079
17	656.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7	Insurance - Workman's Comp	494	0	0	0	0	0	0	0	0	0	0	494
20	659.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7	Bad Debt Expense	3,755	0	0	0	0	0	0	0	0	0	0	3,755
25	675.7	Miscellaneous Expenses	9,418	0	0	0	0	0	0	0	0	0	0	9,418
26		TOTAL WATER CUSTOMER ACCOUNT EXPENSES	50,856	0	0	0	0	0	0	0	0	0	0	50,856

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 9 Of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO ALLOCATED A&G EXPENSES							
Line No.	Account No.	Account Name	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.8	Salaries & Wages - Employees	72,520	0	0	0	0	0	0	0	0	0	0	72,520
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits	18,009	0	0	0	0	0	0	0	0	0	0	18,009
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	1,291	0	0	0	0	0	0	0	0	0	0	1,291
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	3,451	0	0	0	0	0	0	0	0	0	0	3,451
9	631.8	Contractual Services - Eng.	578	0	0	0	0	0	0	0	0	0	0	578
10	632.8	Contractual Services - Acct.	3,067	0	0	0	0	0	0	0	0	0	0	3,067
11	633.8	Contractual Services - Legal	1,848	0	0	0	0	0	0	0	0	0	0	1,848
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	4,766	0	0	0	0	0	0	0	0	0	0	4,766
14	641.8	Rental of Real Building/Real Property	2,742	0	0	0	0	0	0	0	0	0	0	2,742
15	642.8	Rental of Equipment	126	0	0	0	0	0	0	0	0	0	0	126
16	650.8	Transportation Expense	1,341	0	0	0	0	0	0	0	0	0	0	1,341
17	656.8	Insurance - Vehicle	2,102	0	0	0	0	0	0	0	0	0	0	2,102
18	657.8	Insurance - General Liability	4,322	0	0	0	0	0	0	0	0	0	0	4,322
19	658.8	Insurance - Workman's Comp	1,297	0	0	0	0	0	0	0	0	0	0	1,297
20	659.8	Insurance - Other	429	0	0	0	0	0	0	0	0	0	0	429
21	660.8	Advertising Expense	468	0	0	0	0	0	0	0	0	0	0	468
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	3,227	0	0	0	0	0	0	0	0	0	0	3,227
23	667.8	Reg. Comm. Exp. - Other	1,041	0	0	0	0	0	0	0	0	0	0	1,041
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	21,277	0	0	0	0	0	0	0	0	0	0	21,277
26		TOTAL WATER A & G EXPENSES	143,903	0	0	0	0	0	0	0	0	0	0	143,903

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

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Note: May not cross foot due to rounding.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - TOTAL O&M (.1 - .8) - 1995 WATER

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 1 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount	Difference %
1	601.1-.8	Salaries & Wages - Employees	131,924	136,911	4,987	3.78%
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.8	Employee Pensions & Benefits	31,622	34,000	2,378	7.52%
4	610.1-.8	Purchased Water	245,923	274,400	28,477	11.58%
5	615.1-.8	Purchased Power	23,159	24,887	1,728	7.46%
6	616.1-.8	Fuel for Power Production	290	300	10	3.45%
7	618.1-.8	Chemicals	4,013	5,261	1,248	31.10%
8	620.1-.8	Materials & Supplies	25,258	23,676	(1,582)	(6.26%)
9	631.1-.8	Contractual Services - Eng.	0	578	578	100.00%
10	632.1-.8	Contractual Services - Acct.	2,968	3,067	99	3.33%
11	633.1-.8	Contractual Services - Legal	2,353	1,848	(505)	(21.46%)
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.8	Contractual Services - Other	11,936	7,079	(4,857)	(40.69%)
14	641.1-.8	Rental of Real Building/Real Property	2,563	2,742	180	7.00%
15	642.1-.8	Rental of Equipment	813	642	(172)	(21.14%)
16	650.1-.8	Transportation Expense	5,448	5,807	359	6.60%
17	656.1-.8	Insurance - Vehicle	1,948	2,102	154	7.91%
18	657.1-.8	Insurance - General Liability	4,458	4,322	(136)	(3.05%)
19	658.1-.8	Insurance - Workman's Comp	2,349	2,450	101	4.29%
20	659.1-.8	Insurance - Other	405	429	24	6.05%
21	660.1-.8	Advertising Expense	480	468	(12)	(2.56%)
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	2,151	3,227	1,076	50.01%
23	667.1-.8	Reg. Comm. Exp. - Other	1,580	1,041	(539)	(34.12%)
24	670.1-.8	Bad Debt Expense	2,170	3,755	1,585	73.07%
25	675.1-.8	Miscellaneous Expenses	27,189	35,573	8,385	30.84%
26	**TOTAL WATER O & M EXPENSES**		530,998	574,564	43,566	8.20%
27	**TOTAL (LESS ACCTS 666 & 667)**		527,267	570,296	43,029	8.16%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1995 WATER

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)	
Line No.	Account No. and Name		Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount	Difference %	NOTES
1	601.1-.6	Salaries & Wages - Employees	34,735	36,763	2,028	5.84%	
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	
3	604.1-.6	Employee Pensions & Benefits	8,326	9,130	804	9.66%	
4	610.1-.6	Purchased Water	245,923	274,400	28,477	11.58%	
5	615.1-.6	Purchased Power	21,915	23,500	1,585	7.23%	
6	616.1-.6	Fuel for Power Production	290	300	10	3.45%	
7	618.1-.6	Chemicals	4,013	5,261	1,248	31.10%	
8	620.1-.6	Materials & Supplies	19,975	18,699	(1,276)	(6.39%)	
9	631.1-.6	Contractual Services - Eng.	0	0	0	0.00%	
10	632.1-.6	Contractual Services - Acct.	0	0	0	0.00%	
11	633.1-.6	Contractual Services - Legal	0	0	0	0.00%	
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	
13	635.1-.6	Contractual Services - Other	3,740	2,313	(1,427)	(38.16%)	
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%	
15	642.1-.6	Rental of Equipment	650	516	(134)	(20.62%)	
16	650.1-.6	Transportation Expense	3,888	3,387	(501)	(12.89%)	
17	656.1-.6	Insurance - Vehicle	0	0	0	0.00%	
18	657.1-.6	Insurance - General Liability	0	0	0	0.00%	
19	658.1-.6	Insurance - Workman's Comp	619	658	39	6.30%	
20	659.1-.6	Insurance - Other	0	0	0	0.00%	
21	660.1-.6	Advertising Expense	0	0	0	0.00%	
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	
24	670.1-.6	Bad Debt Expense	0	0	0	0.00%	
25	675.1-.6	Miscellaneous Expenses	2,404	4,878	2,474	102.91%	
26	**TOTAL WATER O & M EXPENSES**		346,478	379,805	33,327	9.62%	
27	**TOTAL (LESS ACCTS 666 & 667)**		346,478	379,805	33,327	9.62%	

NOTE: See Volume II for variance explanations.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - CUSTOMER ACCOUNT EXPENSES (.7) - 1995 WATER

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 3 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No.	Account Name	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount	Difference %
1	601.7	Salaries & Wages - Employees	28,571	27,627	(944)	(3.30%)
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.7	Employee Pensions & Benefits	6,849	6,861	12	0.18%
4	610.7	Purchased Water	0	0	0	0.00%
5	615.7	Purchased Power	109	96	(13)	(11.94%)
6	616.7	Fuel for Power Production	0	0	0	0.00%
7	618.7	Chemicals	0	0	0	0.00%
8	620.7	Materials & Supplies	1,709	1,526	(183)	(10.71%)
9	631.7	Contractual Services - Eng.	0	0	0	0.00%
10	632.7	Contractual Services - Acct.	0	0	0	0.00%
11	633.7	Contractual Services - Legal	0	0	0	0.00%
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.7	Contractual Services - Other	0	0	0	0.00%
14	641.7	Rental of Real Building/Real Property	248	0	(248)	(100.00%)
15	642.7	Rental of Equipment	6	0	(6)	(100.00%)
16	650.7	Transportation Expense	697	1,079	383	54.97%
17	656.7	Insurance - Vehicle	0	0	0	0.00%
18	657.7	Insurance - General Liability	0	0	0	0.00%
19	658.7	Insurance - Workman's Comp	509	494	(14)	(2.75%)
20	659.7	Insurance - Other	0	0	0	0.00%
21	660.7	Advertising Expense	0	0	0	0.00%
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0.00%
24	670.7	Bad Debt Expense	2,170	3,755	1,585	73.06%
25	675.7	Miscellaneous Expenses	2,037	9,418	7,381	362.29%
26		**TOTAL WATER O & M EXPENSES**	42,905	50,856	7,953	18.54%
27		**TOTAL (LESS ACCTS 666 & 667)**	42,905	50,856	7,953	18.54%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - A&G EXPENSES (.8) - 1995 WATER

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC

Schedule: B-7(W)
Page 4 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	(1) Account No.	Account No. and Name	(2) Historic Year Ended 12/31/94	(3) Interim Test Year Ended 12/31/95	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %
1	601.8	Salaries & Wages - Employees	68,617	72,520	3,903	5.69%
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.8	Employee Pensions & Benefits	16,448	18,009	1,561	9.49%
4	610.8	Purchased Water	0	0	0	0.00%
5	615.8	Purchased Power	1,135	1,291	156	13.74%
6	616.8	Fuel for Power Production	0	0	0	0.00%
7	618.8	Chemicals	0	0	0	0.00%
8	620.8	Materials & Supplies	3,574	3,451	(123)	(3.44%)
9	631.8	Contractual Services - Eng.	0	578	578	100.00%
10	632.8	Contractual Services - Acct.	2,968	3,067	99	3.34%
11	633.8	Contractual Services - Legal	2,353	1,848	(505)	(21.46%)
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.8	Contractual Services - Other	8,196	4,766	(3,430)	(41.85%)
14	641.8	Rental of Real Building/Real Property	2,314	2,742	428	18.49%
15	642.8	Rental of Equipment	157	126	(32)	(20.32%)
16	650.8	Transportation Expense	863	1,341	478	55.37%
17	656.8	Insurance - Vehicle	1,948	2,102	154	7.90%
18	657.8	Insurance - General Liability	4,458	4,322	(136)	(3.05%)
19	658.8	Insurance - Workman's Comp	1,221	1,297	76	6.22%
20	659.8	Insurance - Other	405	429	24	5.93%
21	660.8	Advertising Expense	480	468	(12)	(2.50%)
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	2,151	3,227	1,076	50.02%
23	667.8	Reg. Comm. Exp. - Other	1,580	1,041	(539)	(34.11%)
24	670.8	Bad Debt Expense	0	0	0	0.00%
25	675.8	Miscellaneous Expenses	22,747	21,277	(1,470)	(6.46%)
26		**TOTAL WATER O & M EXPENSES**	141,615	143,903	2,286	1.61%
27		**TOTAL (LESS ACCTS 666 & 667)**	137,884	139,835	1,749	1.27%

NOTE: See Volume II for variance explanations.

CONTRACTUAL SERVICES - 1995

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

FPSC
Schedule: B-9(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
1	See Volume II for detailed support.			

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1995

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

FPSC
Schedule: B-10
Page 1 of 1
Preparer: Ludsen

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	See Volume II, Allocation of 1995 Rate Case Expense for detail.				
2					
3					
4					
5					
6					
7					

8 Estimate Through
9 [ ] PAA
10 [x] Commission Hearing
11
12 Amortization Period 4 Years
13 Explanation if different from Section 367.0816, Florida Statutes:
14
15 Amortization of Rate Case Expense:

		(A) Total	Water
16			
17			
18	Prior Unamortized Rate Case Expense		
19	Marco Island	Docket No. 920655-WS	$134,310	
20	GIGA	Docket No. 920199-WS	840,374	
21	Lehigh	Docket No. 911188-WS	99,988	
22			1,074,672	
23	Current Rate Case Expense			
24				
25	Total Projected Rate Case Expense			
26				
27	Annual Amortization		$373,256	$3,227

28
29 Method of Allocation Between Plants:
30 Average Number of Customers (Plant Specific)
31 See Volume II, Allocation of 1995 Rate Case Expense for detail.
32

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS - 1995
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide an analysis of all maintenance projects greater than 2% of the projected test year revenues per system which occurred during the 2 years prior to the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description of the total cost or budgeted amount and how often the project should be repeated.

FPSC
Schedule: B-11(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Date	(2) Description	(3) Total Water Cost	(4) How often to repeat
		Maintenance projects greater than 2% of test year revenues per system		
1	**See Volume II for detailed support.**			

7/11/95 1:56 PM B11W.XLS

Note: May not cross foot due to rounding.

ALLOCATION OF EXPENSES - 1995

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

FPSC
Schedule: B-12(W)
Page 1 of 1
Preparer: Kimball

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules
1	Please refer to Volume II for a complete description of allocated items, the allocation percentages,											
2	a description of the allocation methods, the amounts allocated and supporting schedules.											
3												
4	For rate making purposes, the following are the items which are allocated in this filing:											
5												
6	A-SCHEDULES (RATE BASE):											
7												
8												
9												

10	Allocated Items	Allocation Basis	Recap Schedules
11			
12	(A) Deferred Taxes	Avg Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-1 (W)
13			
14	(B) General Plant	Average No. of Customers (Total Company)	A-5 (W)
15			
16	(C) General Plant Blanket Additions	Average No. of Customers (Total Company)	A-5 (W)
17			
18	(D) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W)
19			
20	(E) Unfunded OPEBs	Average No. of Customers (Total Company)	A-17 (W)
21			
22			
23			
24			
25			
26	B-SCHEDULES (INCOME STATEMENT):		
27			
28			
29			

30	Allocated Items	Allocation Basis	Recap Schedules
31			
32	(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
33			
34	(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
35			
36	(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	B-16 (W)
37			
38	(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-5 (W)
39			
40	(E) Property Taxes	Net Taxable Value	B-15 (W)

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1995
SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-13(W)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W), B-16 (W)
Supporting Schedules: A-5 (W), F-Schedules

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
				DEPRECIATION RATE		1995 DEPRECIATION EXPENSE			1995 USED & USEFUL DEPRECIATION EXPENSE		
Line No.	Account No.	and Name	1995 Avg. Adj. PIS	Life	Rate (%)	Per Books	Utility Adjustment	Adjusted Depreciation Expense	Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful Depreciation Exp.
1		**INTANGIBLE PLANT**								0	
2	301.1	Organization	0		NA	0	0	0	0.00%	0	0
3	302.1	Franchise	8,956	40	2.50%	224	0	224	0.00%	0	224
4	339.1	Other Plant & Misc.	0	30	3.33%	0	0	0	0.00%	0	0
5		**SOURCE OF SUPPLY & PUMPING**								0	
6	303.2	Land & Land Rights	0	NA	NA	0	0	0	0.00%	0	0
7	304.2	Structures & Improvements	81,700	30	3.33%	2,721	0	2,721	0.00%	0	2,721
8	305.2	Collect. & Impound.	0	30	3.33%	0	0	0	0.00%	0	0
9	306.2	Lake, River & Other	0	30	3.33%	0	0	0	0.00%	0	0
10	307.2	Wells & Springs	13,401	20	5.00%	670	0	670	0.00%	0	670
11	308.2	Infiltration Galleries	0	30	3.33%	0	0	0	0.00%	0	0
12	309.2	Supply Mains	316,165	50	2.00%	6,323	0	6,323	0.00%	0	6,323
13	310.2	Power Generation Equpi.	0	30	3.33%	0	0	0	0.00%	0	0
14	311.2	Pumping Equipment	199,647	15	6.67%	13,316	0	13,316	0.00%	0	13,316
15	339.2	Other Plant & Misc.	0	30	3.33%	0	0	0	0.00%	0	0
16		**WATER TREATMENT PLANT**								0	
17	303.3	Land & Land Rights	6,251	NA	NA	0	0	0	0.00%	0	0
18	304.3	Structures & Improvements	33,230	30	3.33%	1,107	0	1,107	0.00%	0	1,107
19	320.3	Water Treatment Equip.	45,498	15	6.67%	3,035	0	3,035	0.00%	0	3,035
20	321.3	Permeators	0			0	0	0	0.00%	0	0
21	339.3	Other Plant & Misc.	0	30	3.33%	0	0	0	0.00%	0	0
22		**TRANSMISSION & DISTRIBUTION**								0	
23	303.4	Land & Land Rights	0	NA	NA	0	0	0	0.00%	0	0
24	304.4	Structures & Improvements	473	30	3.33%	16	0	16	0.00%	0	16
25	330.4	Distr. Reservoirs	413,946	30	3.33%	13,784	0	13,784	0.00%	0	13,784
26	331.4	Transmission & Distribution	788,925	50	2.00%	15,779	0	15,779	3.46%	546	15,233
27	333.4	Services	124,891	50	2.00%	2,498	0	2,498	0.00%	0	2,498
28	334.4	Meters & Meter Installation	68,256	20	5.00%	3,413	0	3,413	0.00%	0	3,413
29	335.4	Hydrants	5,752	50	2.00%	115	0	115	0.00%	0	115
30	339.4	Other Plant & Misc.	0	30	3.33%	0	0	0	0.00%	0	0
31		**GENERAL PLANT**								0	
32	303.5	Land & Land Rights	8,112	NA	NA	0	0	0	0.00%	0	0
33	304.5	Structures & Improvements	76,654	40	2.50%	1,916	0	1,916	0.00%	0	1,916
34	340.5	Office Furniture & Equipment	47,286	15	6.67%	3,154	0	3,154	0.00%	0	3,154
35	340.51	Computer Equipment	114,562	6	16.67%	19,097	0	19,097	0.00%	0	19,097
36	341.5	Transportation Equipment	68,432	6	16.67%	11,408	0	11,408	0.00%	0	11,408
37	342.5	Stores Equipment	727	18	5.56%	40	0	40	0.00%	0	40
38	343.5	Tools, Shop & Garage	25,959	16	6.25%	1,622	0	1,622	0.00%	0	1,622
39	344.5	Laboratory Equipment	15,698	15	6.67%	1,047	0	1,047	0.00%	0	1,047
40	345.5	Power Operated Equipment	24,907	12	8.33%	2,075	0	2,075	0.00%	0	2,075
41	346.5	Communication Equipment	12,913	10	10.00%	1,291	0	1,291	0.00%	0	1,291
42	347.5	Miscellaneous Equipment	6,046	15	6.67%	403	0	403	0.00%	0	403
43	348.5	Other Tangible Plant	4,800	10	10.00%	480	0	480	0.00%	0	480
44		**INTANGIBLE PLANT**	8,956		2.50%	224	0	224	0.00%	0	224
45		**SUPPLY & PUMPING**	610,913		3.77%	23,030	0	23,030	0.00%	0	23,030
46		**WATER TREATMENT PLANT**	84,979		4.87%	4,142	0	4,142	0.00%	0	4,142
47		**TRANSMISSION & DISTRIBUTION**	1,402,243		2.54%	35,605	0	35,605	1.53%	546	35,059
48		**GENERAL PLANT**	406,096		10.47%	42,533	0	42,533	0.00%	0	42,533
49		**TOTAL DEPRECIATION EXPENSE**	2,513,187		4.20%	105,534	0	105,534	0.52%	546	104,988
50		**LESS: AMORTIZATION OF CIAC**				(7,900)	0	(7,900)		(116)	(7,784)
51		**ET DEPRECIATION EXPENSE - WATER**				97,634	0	97,634		430	97,204

Column:
(2) from Schedule A-5, page 1, column 11.
(8) from F Schedules

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1995
CIAC AMORTIZATION EXPENSE

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-13(W)
Page 2 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3
Supporting Schedules: A-12(W), B-13(W)3/3

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	WATER			1995 CIAC AMORTIZATION EXPENSE			1995 USED & USEFUL CIAC AMORTIZATION EXPENSE		
Line No.	CIAC Classifications	1995 Avg. Adj. CIAC Balance	CIAC Amort. Composite Rate	Per Books	Utility Adjustment	Utility Adjusted CIAC Amort.	Composite Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful CIAC Amort.
1	Plant Capacity Fees	24,558	3.71%	911	0	911	0.00%	0	911
2	Line/Main Extension Fees	688	2.00%	14	0	14	0.00%	0	14
3	Meter Installation Fees	24,098	5.00%	1,205	0	1,205	0.00%	0	1,205
4	Contributed Lines	379,092	2.00%	7,582	0	7,582	1.53%	116	7,466
5	Contributed Property Other Than Lines	(139,260)	3.00%	(4,178)	0	(4,178)	0.00%	0	(4,178)
6	Service Installation Fees	118,275	2.00%	2,366	0	2,366	0.00%	0	2,366
7	TOTAL WATER CIAC AMORT. EXP.	407,451		7,900	0	7,900		116	7,784

Column:
(2) from A-12 (W)
(3) from B-13 (W) (page 3 of 3)
(7) from B-13 (W) (page 1 of 3)

Notes:
1. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 3)

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1995
COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-13(W)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3,2/3
Supporting Schedules: A-5(W)

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1995 COMPOSITE CIAC AMORTIZATION RATE Average Adjusted UPIS	(3) Average Adjusted Dep. Exp.	(4) Composite CIAC Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	81,700	2,721	3.33%
3	305.2 Collecting & Impounding reservoirs	0	0	0.00%
4	306.2 Lake, River & Other Intakes	0	0	0.00%
5	307.2 Wells & Springs	13,401	670	5.00%
6	308.2 Infiltration Galleries & Tunnels	0	0	0.00%
7	309.2 Supply Mains	316,165	6,323	2.00%
8	310.2 Power Generation Equipment	0	0	0.00%
9	311.2 Pumping Equipment	199,647	13,316	6.67%
10	339.2 Other Plant & Miscellaneous	0	0	0.00%
11	304.3 Structures & Improvements	33,230	1,107	3.33%
12	320.3 Water Treatment Equipment	45,498	3,035	6.67%
13	321.3 Permeators	0	0	0.00%
14	339.3 Other Plant & Miscellaneous	0	0	0.00%
15	330.4 Distribution Reservoirs	413,946	13,784	3.33%
16	**COMPOSITE RATE**	1,103,587	40,956	3.71%
17	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
18	304.4 Structures & Improvements	473	16	3.38%
19	331.4 Transmission & Distribution	788,925	15,779	2.00%
20	335.4 Hydrants	5,752	115	2.00%
21	339.4 Other Plant & Miscellaneous	0	0	0.00%
22	**COMPOSITE RATE**	795,150	15,910	2.00%
23	**METER INSTALLATION FEES:**			
24	334.4 Meters & Meter Installation	68,256	3,413	5.00%
25	**COMPOSITE RATE**	68,256	3,413	5.00%
26	**SERVICE INSTALLATION FEES:**			
27	333.4 Services	124,891	2,498	2.00%
28	**COMPOSITE RATE**	124,891	2,498	2.00%
29	**OTHERS: (Weighted Average of Above Rates):**			
30	Plant Capacity Fees (Line 16)	1,103,587	40,956	3.71%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	795,150	15,910	2.00%
32	Meter Installation Fees (Line 25)	68,256	3,413	5.00%
33	Service Installation Fees (Line 28)	124,891	2,498	2.00%
34	**COMPOSITE RATE**	2,091,884	62,777	3.00%

Column:
(2) is From Schedule B-13 (W), page 1, Column 2.
(3) is From Schedule B-13 (W), page 1, Column 7.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1995
UNDER PRESENT INCOME

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)	(6)
		1995 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	33,985	0	33,985	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	10,953	0	10,953	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	10,953	0	10,953		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	28,551	0	28,551		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	28,551	0	28,551		
10	Non-used & Useful Percent			1.09%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(311)	(311)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	28,551	(311)	28,240		
13	**OTHER:**	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	**TOTAL OTHER**	0	0	0		
18	**TOTAL TAXES OTHER (PRESENT INCOME)**	73,489	(311)	73,178		B-1(W)1/3,2/3

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

FPSC
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

	(1)	(2)	(3)	(4)	(5)
		1995 INCOME TAXES			
Line No.	ITEM	Per Books	Utility Test Year Adjustments	Adjusted Test Year	Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	755,214	0	755,214	B-4(W)
3	Less:				
4	O & M Expenses	574,564	0	574,564	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	97,204	0	97,204	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	73,489	(311)	73,178	B-15(W)
8	Pre-Tax Operating Expenses	745,257	(311)	744,946	
9	**PRE-TAX OPERATING INCOME**	9,957	311	10,268	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	9,957	311	10,268	
12	Less:				
13	Interest Expense:				
14	Rate Base	1,293,086	0	1,293,086	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	65,301	0	65,301	C-3
17	Net Taxable Income (L11 - L16)	(55,344)	311	(55,033)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	(21,349)	120	(21,229)	
20	Less:				
21	Parent Debt Adjustment	3,926	0	3,926	C-1(W)
22	Investment Tax Credit	626	0	626	C-7(W)
23	**TOTAL INCOME TAXES**	(25,901)	120	(25,781)	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1995

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that shows the calculation of the acquisition adjustment amortization expense for the test year.

FPSC
Schedule: B-18 (W)
Page 1 of 1
Preparer: Kimball
Supporting Schedules: B-13 (W)
Recap Schedule: B-1 (W)

	(1)	(2)	(3)	(4)	(5)	(6)
		ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Average Adjusted Acquisition Adjustment Balance	0			A-20 (W)	
2	Last Authorized Amortization Rate					
3	Total Amortization Expense	0	0	0		
4	Non-Used & Useful Amort. Exp.	0	0	0	From Below	
5	**NET AMORTIZATION EXPENSE**	0	0	0		B-1 (W)

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

		1995 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Adjusted Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
6	Total Amortization Expense	0	0	0	From Above	
7	Composite Non-Used & Useful Depreciation Rate (%)	0.52%	0.00%	0.52%	B-13 (W)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) 1995 AVERAGE RATE BASE Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedules
1	Utility Plant in Service	19,856,041	0	19,856,041	A-5 (W)
2	Utility Land & Land Rights	111,995	0	111,995	A-5 (W)
3	Non-Used and Useful	(1,553,606)	0	(1,553,606)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(5,607,444)	0	(5,607,444)	A-9 (W)
6	CIAC	(8,358,469)	0	(8,358,469)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	(145,563)	(145,563)	A-12 (W)
8	Accumulated Amortization of CIAC	1,697,479	0	1,697,479	A-14 (W)
9	Acquisition Adjustments	0	0	0	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (W)
11	Advances for Construction	(14,800)	0	(14,800)	A-16 (W)
12	Unfunded Post-Retirement Benefits	(144,631)	0	(144,631)	Vol. II
13	Deferred Taxes	1,436,158	0	1,436,158	C-7 (W)
14	Working Capital Allowance	334,221	0	334,221	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	7,756,944	(145,563)	7,611,381	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1995

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC
Schedule: A-3 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**A. UTILITY PLANT IN SERVICE:**			A-5 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6				
7		0	0	
8	**B. UTILITY LAND & LAND RIGHTS:**			A-5 (W)
9	1.	0	0	
10				
11	2.	0	0	
12				
13				
14		0	0	
15	**C. NON-USED AND USEFUL:**			A-7 (W)
16	1.	0	0	
17				
18	2.	0	0	
19				
20				
21		0	0	
22	**D. CONSTRUCTION WORK IN PROGRESS:**			
23	1.	0	0	
24				
25	2.	0	0	
26				
27				
28		0	0	
29	**E. ACCUMULATED DEPRECIATION:**			A-9 (W)
30	1.	0	0	
31				
32	2.	0	0	
33				
34				
35		0	0	
36	**F. CIAC:**			A-12 (W)
37	1. FPSC Margin Reserve	(291,126)	(145,563)	
38				
39	2.	0	0	
40				
41				
42		(291,126)	(145,563)	
43				
44	**SUBTOTAL**	(291,126)	(145,563)	

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1995

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC
Schedule: A-3 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**G. ACCUMULATED AMORTIZATION OF CIAC**			A-14 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6		0	0	
7	**H. ACQUISITION ADJUSTMENT**			A-20 (W)
8	1.	0	0	
9				
10	2.	0	0	
11				
12		0	0	
13	**I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS**			A-20 (W)
14	1.	0	0	
15				
16	2.	0	0	
17				
18		0	0	
19	**J. ADVANCES FOR CONSTRUCTION**			A-16 (W)
20	1.	0	0	
21				
22	2.	0	0	
23				
24		0	0	
25	**K. DEFERRED TAXES**			C-6 (W)
26	1.	0	0	
27				
28	2.	0	0	
29				
30		0	0	
31	**L. WORKING CAPITAL ALLOWANCE**			A-17 (W)
32	1.	0	0	
33				
34	2.	0	0	
35				
36		0	0	
37	**M. OTHER**			A-21 (W)
38	1.	0	0	
39				
40	2.	0	0	
41				
42		0	0	
43				
44	**TOTAL WATER RATE BASE ADJUSTMENTS**	(291,126)	(145,563)	

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-4 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Plant In Service Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	12/31/85 Balance	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	12/31/86 Balance	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	12/31/87 Balance	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	12/31/88 Balance	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	12/31/89 Balance	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	12/31/90 Balance	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF WATER PLANT IN SERVICE - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-4 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Water Plant In Service Year-End Balances
1	**12/31/90 Balance**		0
2			
3			
4	1991 Additions		0
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		0
8	**12/31/91 Balance**		0
9	**12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93**		16,545,743
10	Utility Adjustment to ordered balance (1)		0
11	1992 Additions		200,836
12	1992 Retirements		30,152
13	1992 Adjustments		0
14	1992 Net Additions		170,684
15	**12/31/92 Balance**		16,716,427
16			
17			
18	1993 Additions		976,696
19	1993 Retirements		25,807
20	1993 Adjustments	General Plant Allocation True-up	414,588
21	1993 Net Additions		1,365,677
22	**12/31/93 Balance**		18,082,103
23			
24			
25	1994 Additions		1,552,937
26	1994 Retirements		109,721
27	1994 Adjustments		0
28	1994 Net Additions		1,443,216
29	**12/31/94 Balance**		19,525,319
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(29,383)
32	1995 Additions		1,026,161
33	1995 Retirements		81,965
34	1995 Adjustments		0
35	1995 Net Additions		944,196
36	**12/31/95 Balance**		20,440,133
37			
38			
39	1996 Additions		
40	1996 Retirements		
41	1996 Adjustments		
42	1996 Net Additions		
43	**12/31/96 Balance**		

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the beginning, ending and average balances of PIS by account for the the prior year and the test year.

FPSC
Schedule: A-5 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1995 PLANT IN SERVICE							1995 AVERAGE BALANCE		
Line No.	Account No. and Name	Balance Per Books 12/31/94	Net Additions 12/31/94 - 12/31/95 Gross	Retirements	Net	Balance Per Books 12/31/95	Utility Adjustments	Adjusted Balance 12/31/95	Balance Per Books	Utility Adjustments	Adjusted Utility Balance
1	**INTANGIBLE PLANT**										
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	8,117	0	0	0	8,117	0	8,117	8,117	0	8,117
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**										
6	303.2 Land & Land Rights	35,250	0	0	0	35,250	0	35,250	35,250	0	35,250
7	304.2 Structures & Improvements	397,133	1,905	(1,200)	705	397,838	0	397,838	397,486	0	397,486
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	351,169	0	0	0	351,169	0	351,169	351,169	0	351,169
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	520,178	0	0	0	520,178	0	520,178	520,178	0	520,178
13	310.2 Power Generation Equipment	258,256	0	0	0	258,256	0	258,256	258,256	0	258,256
14	311.2 Pumping Equipment	1,215,364	0	0	0	1,215,364	0	1,215,364	1,215,364	0	1,215,364
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**										
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	5,037	0	0	0	5,037	0	5,037	5,037	0	5,037
19	320.3 Water Treatment Equipment	153,648	2,835	(36,089)	(33,254)	120,394	0	120,394	137,021	0	137,021
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**										
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	56,311	0	0	0	56,311	0	56,311	56,311	0	56,311
25	330.4 Distribution Reservoirs	870,748	0	0	0	870,748	0	870,748	870,748	0	870,748
26	331.4 Transmission & Distribution	6,799,089	124,155	(4,276)	119,879	6,918,968	0	6,918,968	6,859,029	0	6,859,029
27	333.4 Services	3,104,135	114,653	0	114,653	3,218,788	0	3,218,788	3,161,461	0	3,161,461
28	334.4 Meters & Meter Installation	2,031,244	122,776	0	122,776	2,154,020	0	2,154,020	2,092,632	0	2,092,632
29	335.4 Hydrants	154,928	4,494	0	4,494	159,422	0	159,422	157,175	0	157,175
30	339.4 Other Plant & Miscellaneous	743	0	0	0	743	0	743	743	0	743
31	**GENERAL PLANT**										
32	303.5 Land & Land Rights	76,745	0	0	0	76,745	0	76,745	76,745	0	76,745
33	304.5 Structures & Improvements	684,206	83,011	(978)	82,032	766,238	0	766,238	725,222	0	725,222
34	340.5 Office Furniture & Equipment	417,450	59,878	0	59,878	477,328	0	477,328	447,389	0	447,389
35	340.51 Computer Equipment	1,028,467	110,804	0	110,804	1,139,270	0	1,139,270	1,083,868	0	1,083,868
36	341.5 Transportation Equipment	625,802	81,440	(38,186)	43,254	669,055	0	669,055	647,429	0	647,429
37	342.5 Stores Equipment	6,795	172	0	172	6,967	0	6,967	6,881	0	6,881
38	343.5 Tools, Shop & Garage Equipment	233,937	23,410	(98)	23,312	257,249	0	257,249	245,593	0	245,593
39	344.5 Laboratory Equipment	66,406	164,186	0	164,186	230,592	0	230,592	148,499	0	148,499
40	345.5 Power Operated Equipment	231,931	7,629	(196)	7,433	239,364	0	239,364	235,648	0	235,648
41	346.5 Communication Equipment	105,522	33,292	0	33,292	138,813	0	138,813	122,168	0	122,168
42	347.5 Miscellaneous Equipment	55,781	3,786	(942)	2,844	58,625	0	58,625	57,203	0	57,203
43	348.5 Other Tangible Plant	1,547	87,737	0	87,737	89,284	0	89,284	45,416	0	45,416
44	**INTANGIBLE PLANT**	8,117	0	0	0	8,117	0	8,117	8,117	0	8,117
45	**SUPPLY & PUMPING**	2,777,351	1,905	(1,200)	705	2,778,056	0	2,778,056	2,777,703	0	2,777,703
46	**WATER TREATMENT PLANT**	158,885	2,835	(36,089)	(33,254)	125,431	0	125,431	142,058	0	142,058
47	**TRANSMISSION & DISTRIBUTION**	13,017,196	366,078	(4,276)	361,802	13,378,998	0	13,378,998	13,198,097	0	13,198,097
48	**GENERAL PLANT**	3,534,588	655,343	(40,400)	614,943	4,149,531	0	4,149,531	3,842,061	0	3,842,061
49	**TOTAL PLANT IN SERVICE**	19,495,936	1,026,161	(81,965)	944,196	20,440,133	0	20,440,133	19,968,036	0	19,968,036
50	**LAND & LAND RIGHTS**	111,995	0	0	0	111,995	0	111,995	111,995	0	111,995
51	**TOTAL PIS LESS LAND**	19,383,941	1,026,161	(81,965)	944,196	20,328,138	0	20,328,138	19,856,041	0	19,856,041

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Hernando / Spring Hill
Docket No 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide month ending balances for PIS by account for each month of the test year, the ending balance for the prior year and the test year average balance

FPSC
Schedule: A-5 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/95	(15) Net Additions	(16) Average Balance 1995
1	**INTANGIBLE PLANT**															
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	8,117	8,117	8,117	8,117	8,117	8,117	8,117	8,117	8,117	8,117	8,117	8,117	8,117	0	8,117
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	35,250	35,250	35,250	35,250	35,250	35,250	35,250	35,250	35,250	35,250	35,250	35,250	35,250	0	35,250
7	304.2 Structures & Improvements	397,133	397,133	397,133	397,838	397,838	397,838	397,838	397,838	397,838	397,838	397,838	397,838	397,838	705	397,486
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	351,169	351,169	351,169	351,169	351,169	351,169	351,169	351,169	351,169	351,169	351,169	351,169	351,169	0	351,169
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	520,178	520,178	520,178	520,178	520,178	520,178	520,178	520,178	520,178	520,178	520,178	520,178	520,178	0	520,178
13	310.2 Power Generation Equipment	258,256	258,256	258,256	258,256	258,256	258,256	258,256	258,256	258,256	258,256	258,256	258,256	258,256	0	258,256
14	311.2 Pumping Equipment	1,215,364	1,215,364	1,215,364	1,215,364	1,215,364	1,215,364	1,215,364	1,215,364	1,215,364	1,215,364	1,215,364	1,215,364	1,215,364	0	1,215,364
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	5,037	5,037	5,037	5,037	5,037	5,037	5,037	5,037	5,037	5,037	5,037	5,037	5,037	0	5,037
19	320.3 Water Treatment Equipment	153,648	117,579	117,579	117,579	117,579	117,579	117,579	117,579	117,579	117,579	117,603	117,603	120,394	(33,254)	137,021
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	56,311	56,311	56,311	56,311	56,311	56,311	56,311	56,311	56,311	56,311	56,311	56,311	56,311	0	56,311
25	330.4 Distribution Reservoirs	870,746	870,746	870,746	870,746	870,746	870,746	870,746	870,746	870,746	870,746	870,746	870,746	870,746	0	870,746
26	331.4 Transmission & Distribution	6,799,089	6,797,963	6,797,963	6,797,963	6,797,963	6,797,963	6,797,963	6,838,027	6,838,027	6,838,027	6,838,712	6,838,712	6,918,988	119,879	6,859,029
27	333.4 Services	3,104,135	3,104,926	3,104,926	3,104,926	3,104,926	3,104,926	3,104,926	3,104,926	3,104,926	3,104,926	3,105,889	3,105,889	3,218,788	114,653	3,161,461
28	334.4 Meters & Meter Installation	2,031,244	2,032,092	2,032,092	2,032,092	2,032,092	2,032,092	2,032,092	2,032,092	2,032,092	2,032,092	2,033,123	2,033,123	2,154,020	122,776	2,092,632
29	335.4 Hydrants	154,928	154,959	154,959	154,959	154,959	154,959	154,959	154,959	154,959	154,959	154,997	154,997	159,422	4,494	157,175
30	339.4 Other Plant & Miscellaneous	743	743	743	743	743	743	743	743	743	743	743	743	743	0	743
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	76,745	76,745	76,745	76,745	76,745	76,745	76,745	76,745	76,745	76,745	76,745	76,745	76,745	0	76,745
33	304.5 Structures & Improvements	684,206	684,737	685,761	686,861	687,710	688,133	725,137	725,226	725,226	725,226	725,226	725,226	766,238	82,032	725,222
34	340.5 Office Furniture & Equipment	417,450	417,834	418,576	419,390	420,007	420,312	447,012	447,078	447,078	447,078	447,078	447,078	477,328	59,878	447,390
35	340.51 Computer Equipment	1,028,467	1,029,176	1,030,550	1,032,057	1,033,198	1,033,763	1,083,170	1,083,292	1,083,292	1,083,292	1,083,292	1,083,292	1,139,270	110,804	1,083,868
36	341.5 Transportation Equipment	625,602	626,323	627,150	627,100	627,695	628,110	664,008	664,006	664,006	664,006	664,006	664,006	669,055	43,254	647,429
37	342.5 Stores Equipment	6,795	6,796	6,798	6,801	6,803	6,803	6,880	6,880	6,880	6,880	6,880	6,880	6,967	172	6,881
38	343.5 Tools, Shop & Garage Equipment	233,937	234,087	234,377	234,682	234,932	235,052	245,489	245,515	245,515	245,515	245,515	245,515	257,249	23,312	245,593
39	344.5 Laboratory Equipment	66,406	67,456	69,492	71,725	73,416	74,254	147,464	147,645	147,645	147,645	147,645	147,645	230,592	164,186	148,499
40	345.5 Power Operated Equipment	231,931	231,980	232,074	232,172	232,249	232,288	235,687	235,695	235,695	235,695	235,695	235,695	239,364	7,433	235,648
41	346.5 Communication Equipment	105,522	105,735	106,147	106,600	106,943	107,113	121,958	121,994	121,994	121,994	121,994	121,994	138,813	33,292	122,168
42	347.5 Miscellaneous Equipment	55,781	55,805	55,847	55,870	55,903	55,923	57,600	57,602	57,602	57,602	57,602	57,602	58,625	2,844	57,203
43	348.5 Other Tangible Plant	1,547	2,109	3,197	4,390	5,294	5,741	44,863	44,959	44,959	44,959	44,959	44,959	89,284	87,737	45,416
44	**INTANGIBLE PLANT**	8,117	8,117	8,117	8,117	8,117	8,117	8,117	8,117	8,117	8,117	8,117	8,117	8,117	0	8,117
45	**SUPPLY & PUMPING**	2,777,351	2,777,351	2,777,351	2,778,056	2,778,056	2,778,056	2,778,056	2,778,056	2,778,056	2,778,056	2,778,056	2,778,056	2,778,056	705	2,777,703
46	**WATER TREATMENT PLANT**	158,685	122,616	122,616	122,616	122,616	122,616	122,616	122,616	122,616	122,616	122,640	122,640	125,431	(33,254)	142,058
47	**TRANSMISSION & DISTRIBUTION**	13,017,196	13,017,739	13,017,739	13,017,739	13,017,739	13,017,739	13,017,739	13,057,803	13,057,803	13,057,803	13,060,519	13,060,519	13,179,998	361,802	13,198,097
48	**GENERAL PLANT**	3,534,588	3,538,782	3,546,714	3,554,403	3,560,895	3,564,237	3,856,914	3,856,638	3,856,638	3,856,638	3,856,638	3,856,638	4,149,591	614,943	3,842,061
49	**TOTAL PLANT IN SERVICE**	19,495,936	19,464,605	19,472,537	19,480,930	19,487,422	19,490,764	19,782,541	19,823,229	19,823,229	19,823,229	19,825,969	19,825,969	20,440,133	944,196	19,968,036
50	**LAND & LAND RIGHTS**	111,995	111,995	111,995	111,995	111,995	111,995	111,995	111,995	111,995	111,995	111,995	111,995	111,995	0	111,995
51	**TOTAL PIS LESS LAND**	19,383,941	19,352,610	19,360,542	19,368,935	19,375,427	19,378,769	19,670,546	19,711,234	19,711,234	19,711,234	19,713,974	19,713,974	20,328,138	944,196	19,856,041

MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of last year net additions for PIS by account for each month of the last year and the average.

FPSC
Schedule: A-5 (W)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Net Additions	(15) Average Balance 1995
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	705	0	0	0	0	0	0	0	0	0	705	352
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	(36,069)	0	0	0	0	0	0	0	0	24	0	2,791	(33,254)	(16,627)
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	(1,126)	0	0	0	0	0	40,064	0	0	695	0	80,257	119,870	59,940
27	333.4 Services	791	0	0	0	0	0	0	0	0	963	0	112,899	114,653	57,327
28	334.4 Meters & Meter Installation	847	0	0	0	0	0	0	0	0	1,031	0	120,897	122,776	61,388
29	335.4 Hydrants	31	0	0	0	0	0	0	0	0	36	0	4,426	4,494	2,247
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	531	1,025	1,099	849	423	37,004	89	0	0	0	0	41,012	82,032	41,016
34	340.5 Office Furniture & Equipment	383	742	814	617	305	26,698	66	0	0	0	0	30,250	59,878	29,939
35	340.51 Computer Equipment	709	1,374	1,507	1,141	565	49,407	122	0	0	0	0	55,978	110,804	55,402
36	341.5 Transportation Equipment	521	827	(49)	594	415	35,698	(2)	0	0	0	0	5,050	43,254	21,627
37	342.5 Stores Equipment	1	2	2	2	1	77	0	0	0	0	0	87	172	86
38	343.5 Tools, Shop & Garage Equipment	150	290	315	240	119	10,437	26	0	0	0	0	11,734	23,312	11,656
39	344.5 Laboratory Equipment	1,051	2,036	2,233	1,691	837	73,211	181	0	0	0	0	82,947	164,186	82,093
40	345.5 Power Operated Equipment	49	94	99	77	39	3,399	8	0	0	0	0	3,669	7,433	3,717
41	346.5 Communication Equipment	213	413	453	343	170	14,845	37	0	0	0	0	16,819	33,292	16,646
42	347.5 Miscellaneous Equipment	24	42	23	33	19	1,678	2	0	0	0	0	1,023	2,844	1,422
43	348.5 Other Tangible Plant	562	1,088	1,193	904	447	39,122	97	0	0	0	0	44,325	87,737	43,869
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	705	0	0	0	0	0	0	0	0	0	705	352
46	**WATER TREATMENT PLANT**	(36,069)	0	0	0	0	0	0	0	0	24	0	2,791	(33,254)	(16,627)
47	**TRANSMISSION & DISTRIBUTION**	544	0	0	0	0	0	40,064	0	0	2,717	0	318,478	361,802	180,902
48	**GENERAL PLANT**	4,194	7,932	7,699	6,491	3,342	291,777	624	0	0	0	0	292,894	614,943	307,473
49	**TOTAL NET ADDITIONS**	(31,332)	7,932	8,393	6,491	3,342	291,777	40,687	0	0	2,741	0	614,163	944,196	472,100
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	(31,332)	7,932	8,393	6,491	3,342	291,777	40,687	0	0	2,741	0	614,163	944,196	472,100

592

Note: May not cross [illegible] to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of last year gross additions for PIS by account for each month of the last year and the average.

FPSC
Schedule: A-5 (W)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Gross Additions	(15) Ave. Gross Additions 1995
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	1,905	0	0	0	0	0	0	0	0	0	1,905	952
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	20	0	0	0	0	0	0	0	0	24	0	2,791	2,835	1,417
20	321.3 Permeation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	562	0	0	0	0	0	42,652	0	0	685	0	80,257	124,155	62,078
27	333.4 Services	791	0	0	0	0	0	0	0	0	983	0	112,889	114,663	57,327
28	334.4 Meters & Meter Installation	847	0	0	0	0	0	0	0	0	1,031	0	120,887	122,776	61,388
29	335.4 Hydrants	31	0	0	0	0	0	0	0	0	38	0	4,426	4,494	2,247
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	531	1,029	1,129	855	423	37,014	91	0	0	0	0	41,937	83,011	41,505
34	340.5 Office Furniture & Equipment	383	742	814	617	305	26,699	66	0	0	0	0	30,250	59,876	29,938
35	340.51 Computer Equipment	709	1,374	1,507	1,141	565	49,407	122	0	0	0	0	55,978	110,804	55,402
36	341.5 Transportation Equipment	521	1,010	1,108	839	415	36,314	90	0	0	0	0	41,143	81,440	40,720
37	342.5 Stores Equipment	1	2	2	2	1	77	0	0	0	0	0	87	172	86
38	343.5 Tools, Shop & Garage Equipment	150	290	318	241	119	10,436	26	0	0	0	0	11,827	23,410	11,705
39	344.5 Laboratory Equipment	1,061	2,036	2,233	1,691	837	73,211	181	0	0	0	0	82,947	164,186	82,093
40	345.5 Power Operated Equipment	49	95	104	79	39	3,402	8	0	0	0	0	3,854	7,629	3,814
41	346.5 Communication Equipment	213	413	453	343	170	14,845	37	0	0	0	0	16,819	33,292	16,646
42	347.5 Miscellaneous Equipment	24	47	51	39	19	1,688	4	0	0	0	0	1,913	3,786	1,893
43	348.5 Other Tangible Plant	562	1,088	1,193	904	447	39,122	97	0	0	0	0	44,325	87,737	43,869
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	1,905	0	0	0	0	0	0	0	0	0	1,905	952
46	**WATER TREATMENT PLANT**	20	0	0	0	0	0	0	0	0	24	0	2,791	2,835	1,417
47	**TRANSMISSION & DISTRIBUTION**	2,232	0	0	0	0	0	42,652	0	0	2,717	0	316,478	366,078	183,040
48	**GENERAL PLANT**	4,194	8,126	8,913	6,750	3,342	292,217	721	0	0	0	0	331,079	655,343	327,672
49	**TOTAL GROSS ADDITIONS**	6,445	8,126	10,817	6,750	3,342	292,217	43,372	0	0	2,741	0	652,349	1,026,161	513,081
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	6,445	8,126	10,817	6,750	3,342	292,217	43,372	0	0	2,741	0	652,349	1,026,161	513,081

MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of last years retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Total Retirements	(15) Average Retirements 1995
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	1,200	0	0	0	0	0	0	0	0	0	1,200	600
8	306.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	36,089	0	0	0	0	0	0	0	0	0	0	0	36,089	18,045
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	4,276	2,138
26	331.4 Transmission & Distribution	1,686	0	0	0	0	0	2,590	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	5	30	6	0	11	2	0	0	0	0	925	978	489
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	183	1,157	244	0	416	92	0	0	0	0	36,084	38,186	19,093
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	3	1	0	1	0	0	0	0	0	92	98	49
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	1	6	1	0	2	0	0	0	0	0	185	196	98
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	5	29	6	0	10	2	0	0	0	0	880	942	471
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	1,200	0	0	0	0	0	0	0	0	0	1,200	600
46	**WATER TREATMENT PLANT**	36,089	0	0	0	0	0	0	0	0	0	0	0	36,089	18,045
47	**TRANSMISSION & DISTRIBUTION**	1,686	0	0	0	0	0	2,590	0	0	0	0	0	4,276	2,138
48	**GENERAL PLANT**	0	194	1,224	259	0	440	97	0	0	0	0	38,186	40,400	20,200
49	**TOTAL RETIREMENTS**	37,777	194	2,424	259	0	440	2,685	0	0	0	0	38,186	81,965	40,983
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	37,777	194	2,424	259	0	440	2,685	0	0	0	0	38,186	81,965	40,983

Note: May no c to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year adjustments for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Total Adjustments	(15) Ave. Utility Adjustments 1995
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Pumpstore	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the average balance for plant in service and the non-used and useful percentage and amount.

FPSC
Schedule: A-5 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(W)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-5 (W)(1 of 7)	(3) 1995 NON-USED & USEFUL Percentage F-Schedules	(4) 1995 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	0	0.00%	0
3	302.1 Franchises	8,117	0.00%	0
4	339.1 Other Plant & Miscellaneous	0	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	35,250	0.00%	0
7	304.2 Structures & Improvements	397,466	13.36%	53,100
8	305.2 Collecting & Impounding reservoirs	0	13.36%	0
9	306.2 Lake, River & Other Intakes	0	13.36%	0
10	307.2 Wells & Springs	351,169	13.36%	46,913
11	308.2 Infiltration Galleries & Tunnels	0	13.36%	0
12	309.2 Supply Mains	520,178	13.36%	69,491
13	310.2 Power Generation Equipment	258,256	13.36%	34,501
14	311.2 Pumping Equipment	1,215,364	19.19%	233,235
15	339.2 Other Plant & Miscellaneous	0	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	0	0.00%	0
18	304.3 Structures & Improvements	5,037	0.00%	0
19	320.3 Water Treatment Equipment	137,021	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	0	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	56,311	0.00%	0
25	330.4 Distribution Reservoirs	870,746	0.00%	0
26	331.4 Transmission & Distribution	6,859,029	27.44%	1,882,009
27	333.4 Services	3,161,461	0.00%	0
28	334.4 Meters & Meter Installation	2,092,632	0.00%	0
29	335.4 Hydrants	157,175	0.00%	0
30	339.4 Other Plant & Miscellaneous	743	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	76,745	0.00%	0
33	304.5 Structures & Improvements	725,222	0.00%	0
34	340.5 Office Furniture & Equipment	447,389	0.00%	0
35	340.51 Computer Equipment	1,083,868	0.00%	0
36	341.5 Transportation Equipment	647,429	0.00%	0
37	342.5 Stores Equipment	6,881	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	245,583	0.00%	0
39	344.5 Laboratory Equipment	148,499	0.00%	0
40	345.5 Power Operated Equipment	235,648	0.00%	0
41	346.5 Communication Equipment	122,168	0.00%	0
42	347.5 Miscellaneous Equipment	57,203	0.00%	0
43	348.5 Other Tangible Plant	45,416	0.00%	0
44	**INTANGIBLE PLANT**	8,117	0.00%	0
45	**SUPPLY & PUMPING**	2,777,703	15.74%	437,240
46	**WATER TREATMENT PLANT**	142,058	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	13,198,097	14.26%	1,882,009
48	**GENERAL PLANT**	3,842,061	0.00%	0
49	**TOTAL PLANT IN SERVICE**	19,968,036	11.61%	2,319,249
50	**LAND & LAND RIGHTS**	111,995	0.00%	0
51	**TOTAL PIS LESS LAND**	19,856,041	11.68%	2,319,249

7/11/95 2:30 PM A05W7.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NON-USED AND USEFUL PLANT - 1995
SUMMARY

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a summary of the items included in Non-Used and Useful Plant. Submit additional supporting schedules if necessary.

FPSC
Schedule: A-7 (W)
Page 1 of 1
Preparer: Kimball
Recap schedules: A-1(W)

Line No.	(1) Description	(2) AVERAGE 1995 - NON-USED & USEFUL Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	Supporting Schedules
1	Plant in Service	2,319,249	0	2,319,249	A-5 (W)
2	Land	0	0	0	A-5 (W)
3	Accumulated Depreciation	(537,492)	0	(537,492)	A-9 (W)
4	CIAC	(242,448)	0	(242,448)	A-12 (W)
5	Accumulated Amort. of CIAC	29,097	0	29,097	A-14 (W)
6	Advances for Construction	(14,800)	0	(14,800)	A-16 (W)
7	Other	0	0	0	A-20 (W)
8	**TOTAL WATER NON-USED & USEFUL**	1,553,606	0	1,553,606	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-8 (W)

Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Depr. Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-8 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Depr. Year-End Balances
1	**12/31/90 Balance**	0
2		
3		
4	1991 Additions	0
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	0
8	**12/31/91 Balance**	0
9	**12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93**	2,670,165
10	Utility Adjustment to ordered balance (1)	(247,171)
11	1992 Additions	412,138
12	1992 Retirements	30,152
13	1992 Adjustments	0
14	1992 Net Additions	381,986
15	**12/31/92 Balance**	2,804,979
16		
17		
18	1993 Additions	507,934
19	1993 Retirements	25,607
20	1993 Adjustments — General Plant Allocation True-up	1,232,566
21	1993 Net Additions	1,714,894
22	**12/31/93 Balance**	4,519,873
23		
24		
25	1994 Additions	804,555
26	1994 Retirements	109,721
27	1994 Adjustments	0
28	1994 Net Additions	694,834
29	**12/31/94 Balance**	5,214,707
30		
31	**Adjustment to beginning balance** — General Plant re-allocation true-up	(13,046)
32	1995 Additions	893,525
33	1995 Retirements	81,965
34	1995 Adjustments	0
35	1995 Net Additions	811,560
36	**12/31/95 Balance**	6,013,221
37		
38		
39	1996 Additions	
40	1996 Retirements	
41	1996 Adjustments	
42	1996 Net Additions	
43	**12/31/96 Balance**	

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation by account for the the prior year and the test year.

FPSC
Schedule: A-9 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1995 ACCUMULATED DEPRECIATION					1995 AVERAGE BALANCE		
Line No.	Account No. and Name	Balance Per Books 12/31/94	Net Additions	Balance Per Books 12/31/95	Utility Adjustments	Adjusted Balance 12/31/95	Balance Per Books	Utility Adjustments	Adjusted Utility Balance
1	**INTANGIBLE PLANT**								
2	301.1 Organization	0	0	0	0	0	0	0	0
3	302.1 Franchises	1,028	203	1,231	0	1,231	1,130	0	1,130
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**								
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	73,047	10,844	83,891	0	83,891	78,469	0	78,469
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	113,184	11,694	124,878	0	124,878	119,031	0	119,031
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	89,839	14,877	104,716	0	104,716	97,278	0	97,278
13	310.2 Power Generation Equipment	36,620	12,913	49,533	0	49,533	43,077	0	43,077
14	311.2 Pumping Equipment	481,071	60,768	541,839	0	541,839	511,455	0	511,455
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**								
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	587	153	740	0	740	664	0	664
19	320.3 Water Treatment Equipment	54,440	(29,855)	24,585	0	24,585	39,513	0	39,513
20	321.3 Permeators	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**								
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	1,123	1,706	2,829	0	2,829	1,976	0	1,976
25	330.4 Distribution Reservoirs	247,422	23,510	270,932	0	270,932	259,177	0	259,177
26	331.4 Transmission & Distribution	1,358,927	155,539	1,514,466	0	1,514,466	1,436,697	0	1,436,697
27	333.4 Services	588,032	79,037	667,069	0	667,069	627,551	0	627,551
28	334.4 Meters & Meter Installation	567,765	104,632	672,397	0	672,397	620,081	0	620,081
29	335.4 Hydrants	26,095	3,489	29,584	0	29,584	27,840	0	27,840
30	339.4 Other Plant & Miscellaneous	15	30	45	0	45	30	0	30
31	**GENERAL PLANT**								
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	155,209	17,153	172,362	0	172,362	163,785	0	163,785
34	340.5 Office Furniture & Equipment	187,597	29,841	217,438	0	217,438	202,518	0	202,518
35	340.51 Computer Equipment	342,545	180,681	523,226	0	523,226	432,886	0	432,886
36	341.5 Transportation Equipment	413,109	69,740	482,849	0	482,849	447,979	0	447,979
37	342.5 Stores Equipment	1,980	383	2,363	0	2,363	2,171	0	2,171
38	343.5 Tools, Shop & Garage Equipment	116,093	15,252	131,346	0	131,346	123,719	0	123,719
39	344.5 Laboratory Equipment	16,777	9,905	26,682	0	26,682	21,730	0	21,730
40	345.5 Power Operated Equipment	224,638	19,433	244,071	0	244,071	234,355	0	234,355
41	346.5 Communication Equipment	52,201	12,217	64,418	0	64,418	58,309	0	58,309
42	347.5 Miscellaneous Equipment	8,029	2,873	10,902	0	10,902	9,466	0	9,466
43	348.5 Other Tangible Plant	44,286	4,542	48,828	0	48,828	46,557	0	46,557
44	**INTANGIBLE PLANT**	1,028	203	1,231	0	1,231	1,130	0	1,130
45	**SUPPLY & PUMPING**	793,761	111,096	904,857	0	904,857	849,310	0	849,310
46	**WATER TREATMENT PLANT**	55,027	(29,702)	25,325	0	25,325	40,177	0	40,177
47	**TRANSMISSION & DISTRIBUTION**	2,789,379	367,943	3,157,322	0	3,157,322	2,973,352	0	2,973,352
48	**GENERAL PLANT**	1,562,465	362,020	1,924,486	0	1,924,486	1,743,475	0	1,743,475
49	**TOTAL ACCUMULATED DEPRECIATION**	5,201,660	811,560	6,013,221	0	6,013,221	5,607,444	0	5,607,444

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide month ending balances for Accumulated Depreciation by account for each month of the test year, the ending balance from the prior year and the test year average balance.

FPSC
Schedule: A-9 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-9(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/95	(15) Net Additions	(16) Per Books Ave. Bal. 1995
1	**INTANGIBLE PLANT**															
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	1,028	1,045	1,062	1,079	1,096	1,113	1,129	1,146	1,163	1,180	1,197	1,214	1,231	203	1,130
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	73,047	74,051	75,055	74,859	75,863	76,867	77,867	78,871	79,875	80,879	81,883	82,887	83,891	10,844	78,469
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	113,184	114,159	115,134	116,109	117,084	118,059	119,028	120,003	120,978	121,953	122,928	123,903	124,878	11,694	119,031
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	89,839	91,079	92,319	93,559	94,799	96,039	97,276	98,516	99,756	100,996	102,236	103,476	104,716	14,877	97,276
13	310.2 Power Generation Equipment	36,620	37,696	38,772	39,848	40,924	42,000	43,077	44,153	45,229	46,305	47,381	48,457	49,533	12,913	43,077
14	311.2 Pumping Equipment	481,071	486,135	491,199	496,263	501,327	506,391	511,455	516,519	521,583	526,647	531,711	536,775	541,839	60,768	511,455
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	587	600	613	626	639	652	662	675	688	701	714	727	740	153	664
19	320.3 Water Treatment Equipment	54,440	18,871	19,391	19,911	20,431	20,951	21,465	21,985	22,505	23,025	23,545	24,065	24,585	(29,855)	39,513
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	1,123	1,265	1,407	1,549	1,691	1,833	1,977	2,119	2,261	2,403	2,545	2,687	2,829	1,706	1,976
25	330.4 Distribution Reservoirs	247,422	249,381	251,340	253,299	255,258	257,217	259,178	261,137	263,096	265,055	267,014	268,973	270,932	23,510	259,177
26	331.4 Transmission & Distribution	1,358,927	1,370,557	1,383,875	1,397,193	1,410,511	1,423,829	1,437,146	1,447,876	1,461,194	1,474,512	1,487,830	1,501,148	1,514,466	155,539	1,436,697
27	333.4 Services	586,032	594,618	601,204	607,790	614,376	620,962	627,553	634,139	640,725	647,311	653,897	660,483	667,069	79,037	627,551
28	334.4 Meters & Meter Installation	567,765	576,484	585,203	593,922	602,641	611,360	620,083	628,802	637,521	646,240	654,959	663,678	672,397	104,632	620,081
29	335.4 Hydrants	26,095	26,386	26,677	26,968	27,259	27,550	27,838	28,129	28,420	28,711	29,002	29,293	29,584	3,488	27,840
30	339.4 Other Plant & Miscellaneous	15	18	21	24	27	30	27	30	33	36	39	42	45	30	30
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	155,209	156,720	158,226	159,708	161,212	162,723	164,223	165,731	167,242	168,753	170,264	171,775	172,382	17,153	163,785
34	340.5 Office Furniture & Equipment	187,597	190,084	192,571	195,058	197,545	200,032	202,516	205,003	207,490	209,977	212,464	214,951	217,438	29,841	202,518
35	340.51 Computer Equipment	342,545	357,602	372,659	387,716	402,773	417,830	432,884	447,941	462,998	478,055	493,112	508,169	523,226	180,681	432,886
36	341.5 Transportation Equipment	413,109	422,103	430,914	438,750	447,500	456,494	465,070	473,972	482,966	491,960	500,954	509,948	482,849	89,740	447,979
37	342.5 Stores Equipment	1,980	2,012	2,044	2,076	2,108	2,140	2,171	2,203	2,235	2,267	2,299	2,331	2,363	383	2,171
38	343.5 Tools, Shop & Garage Equipment	116,093	117,372	118,651	119,927	121,205	122,484	123,764	125,043	126,322	127,601	128,880	130,159	131,346	15,252	123,719
39	344.5 Laboratory Equipment	16,777	17,602	18,427	19,252	20,077	20,902	21,732	22,557	23,382	24,207	25,032	25,857	26,682	9,905	21,730
40	345.5 Power Operated Equipment	224,636	226,274	227,909	229,539	231,174	232,810	234,441	236,076	237,712	239,348	240,984	242,620	244,071	19,433	234,355
41	346.5 Communication Equipment	52,201	53,219	54,237	55,255	56,273	57,291	58,310	59,328	60,346	61,364	62,382	63,400	64,418	12,217	58,309
42	347.5 Miscellaneous Equipment	8,029	8,347	8,660	8,950	9,262	9,580	9,886	10,202	10,520	10,838	11,156	11,474	10,902	2,873	9,466
43	348.5 Other Tangible Plant	44,286	44,665	45,044	45,423	45,802	46,181	46,554	46,933	47,312	47,691	48,070	48,448	48,826	4,542	46,557
44	**INTANGIBLE PLANT**	1,028	1,045	1,062	1,079	1,096	1,113	1,129	1,146	1,163	1,180	1,197	1,214	1,231	203	1,130
45	**SUPPLY & PUMPING**	793,761	803,120	812,479	820,638	829,997	839,356	848,703	858,062	867,421	876,780	886,139	895,498	904,857	111,096	849,310
46	**WATER TREATMENT PLANT**	55,027	19,471	20,004	20,537	21,070	21,603	22,127	22,660	23,193	23,726	24,259	24,792	25,325	(29,702)	40,177
47	**TRANSMISSION & DISTRIBUTION**	2,789,379	2,818,709	2,849,727	2,880,745	2,911,763	2,942,781	2,973,802	3,002,232	3,033,250	3,064,268	3,095,286	3,126,304	3,157,322	367,943	2,973,352
48	**GENERAL PLANT**	1,562,465	1,596,001	1,629,344	1,661,855	1,694,933	1,728,469	1,761,553	1,794,992	1,828,528	1,862,064	1,895,600	1,929,136	1,924,485	362,020	1,743,475
49	**TOTAL WATER ACCUM. DEPR.**	5,201,660	5,238,346	5,312,616	5,384,854	5,458,859	5,533,322	5,607,314	5,679,092	5,753,555	5,828,018	5,902,481	5,976,944	6,013,221	811,560	5,607,444

MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year net additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Net Additions	(15) Average Net Additions 1995
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	17	17	17	17	17	16	17	17	17	17	17	17	203	102
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	1,004	1,004	(196)	1,004	1,004	1,000	1,004	1,004	1,004	1,004	1,004	1,004	10,844	5,422
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	975	975	975	975	975	969	975	975	975	975	975	975	11,694	5,847
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	1,240	1,240	1,240	1,240	1,240	1,237	1,240	1,240	1,240	1,240	1,240	1,240	14,877	7,439
13	310.2 Power Generation Equipment	1,076	1,076	1,078	1,076	1,076	1,077	1,076	1,076	1,076	1,076	1,076	1,076	12,913	6,457
14	311.2 Pumping Equipment	5,064	5,064	5,064	5,064	5,064	5,064	5,064	5,064	5,064	5,064	5,064	5,064	60,768	30,384
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	13	13	13	13	13	10	13	13	13	13	13	13	153	77
19	320.3 Water Treatment Equipment	(36,569)	520	520	520	520	514	520	520	520	520	520	520	(29,856)	(14,928)
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	142	142	142	142	142	144	142	142	142	142	142	142	1,706	853
25	330.4 Distribution Reservoirs	1,959	1,959	1,959	1,959	1,959	1,961	1,959	1,959	1,959	1,959	1,959	1,959	23,510	11,755
26	331.4 Transmission & Distribution	11,830	13,318	13,318	13,318	13,318	13,317	10,730	13,318	13,318	13,318	13,318	13,318	155,539	77,770
27	333.4 Services	6,586	6,586	6,586	6,586	6,586	6,591	6,586	6,586	6,586	6,586	6,586	6,586	79,037	39,519
28	334.4 Meters & Meter Installation	8,719	8,719	8,719	8,719	8,719	8,723	8,719	8,719	8,719	8,719	8,719	8,719	104,632	52,316
29	335.4 Hydrants	291	291	291	291	291	288	291	291	291	291	291	291	3,489	1,745
30	339.4 Other Plant & Miscellaneous	3	3	3	3	3	(3)	3	3	3	3	3	3	30	15
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	1,511	1,506	1,481	1,505	1,511	1,499	1,509	1,511	1,511	1,511	1,511	586	17,153	8,576
34	340.5 Office Furniture & Equipment	2,487	2,487	2,487	2,487	2,487	2,484	2,487	2,487	2,487	2,487	2,487	2,487	29,841	14,921
35	340.51 Computer Equipment	15,057	15,057	15,057	15,057	15,057	15,054	15,057	15,057	15,057	15,057	15,057	15,057	180,681	90,341
36	341.5 Transportation Equipment	8,994	8,811	7,837	8,750	8,994	8,576	8,902	8,994	8,994	8,994	8,994	(27,100)	69,740	34,870
37	342.5 Stores Equipment	32	32	32	32	32	31	32	32	32	32	32	32	383	192
38	343.5 Tools, Shop & Garage Equipment	1,279	1,279	1,276	1,278	1,279	1,280	1,279	1,279	1,279	1,279	1,279	1,187	15,252	7,626
39	344.5 Laboratory Equipment	825	825	825	825	825	830	825	825	825	825	825	825	9,905	4,953
40	345.5 Power Operated Equipment	1,636	1,635	1,630	1,635	1,636	1,631	1,636	1,636	1,636	1,636	1,636	1,451	19,433	9,717
41	346.5 Communication Equipment	1,018	1,018	1,018	1,018	1,018	1,019	1,018	1,018	1,018	1,018	1,018	1,018	12,217	6,109
42	347.5 Miscellaneous Equipment	316	313	289	312	318	307	316	318	318	318	318	(572)	2,873	1,437
43	348.5 Other Tangible Plant	379	379	379	379	379	373	379	379	379	379	379	379	4,542	2,271
44	**INTANGIBLE PLANT**	17	17	17	17	17	16	17	17	17	17	17	17	203	102
45	**SUPPLY & PUMPING**	9,359	9,359	8,159	9,359	9,359	9,347	9,359	9,359	9,359	9,359	9,359	9,359	111,096	55,549
46	**WATER TREATMENT PLANT**	(35,556)	533	533	533	533	524	533	533	533	533	533	533	(29,702)	(14,851)
47	**TRANSMISSION & DISTRIBUTION**	29,330	31,018	31,018	31,018	31,018	31,021	28,430	31,018	31,018	31,018	31,018	31,018	367,943	183,973
48	**GENERAL PLANT**	33,536	33,342	32,312	33,277	33,536	33,084	33,439	33,536	33,536	33,536	33,536	(4,650)	362,020	181,013
49	**TOTAL NET ADDITIONS**	36,686	74,269	72,039	74,204	74,463	73,992	71,778	74,463	74,463	74,463	74,463	36,277	811,560	405,786

602

Note: May not cross o rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year gross additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Gross Additions	(15) Average Gross Add. 1995
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	17	17	17	17	17	16	17	17	17	17	17	17	203	102
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	1,004	1,004	1,004	1,004	1,004	1,000	1,004	1,004	1,004	1,004	1,004	1,004	12,044	6,022
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	975	975	975	975	975	969	975	975	975	975	975	975	11,694	5,847
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	1,240	1,240	1,240	1,240	1,240	1,237	1,240	1,240	1,240	1,240	1,240	1,240	14,877	7,439
13	310.2 Power Generation Equipment	1,076	1,076	1,076	1,076	1,076	1,077	1,076	1,076	1,076	1,076	1,076	1,076	12,913	6,457
14	311.2 Pumping Equipment	5,064	5,064	5,064	5,064	5,064	5,064	5,064	5,064	5,064	5,064	5,064	5,064	60,768	30,384
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	13	13	13	13	13	10	13	13	13	13	13	13	153	77
19	320.3 Water Treatment Equipment	520	520	520	520	520	514	520	520	520	520	520	520	6,234	3,117
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	142	142	142	142	142	144	142	142	142	142	142	142	1,706	853
25	330.4 Distribution Reservoirs	1,959	1,959	1,959	1,959	1,959	1,961	1,959	1,959	1,959	1,959	1,959	1,959	23,510	11,755
26	331.4 Transmission & Distribution	13,318	13,318	13,318	13,318	13,318	13,317	13,318	13,318	13,318	13,318	13,318	13,318	159,815	79,908
27	333.4 Services	6,586	6,586	6,586	6,586	6,586	6,591	6,586	6,586	6,586	6,586	6,586	6,586	79,037	39,519
28	334.4 Meters & Meter Installation	8,719	8,719	8,719	8,719	8,719	8,723	8,719	8,719	8,719	8,719	8,719	8,719	104,632	52,316
29	335.4 Hydrants	291	291	291	291	291	288	291	291	291	291	291	291	3,489	1,745
30	339.4 Other Plant & Miscellaneous	3	3	3	3	3	(3)	3	3	3	3	3	3	30	15
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	1,511	1,511	1,511	1,511	1,511	1,510	1,511	1,511	1,511	1,511	1,511	1,511	18,131	9,066
34	340.5 Office Furniture & Equipment	2,487	2,487	2,487	2,487	2,487	2,484	2,487	2,487	2,487	2,487	2,487	2,487	29,841	14,921
35	340.51 Computer Equipment	15,057	15,057	15,057	15,057	15,057	15,054	15,057	15,057	15,057	15,057	15,057	15,057	180,681	90,341
36	341.5 Transportation Equipment	8,994	8,994	8,994	8,994	8,994	8,992	8,994	8,994	8,994	8,994	8,994	8,994	107,926	53,963
37	342.5 Stores Equipment	32	32	32	32	32	31	32	32	32	32	32	32	383	192
38	343.5 Tools, Shop & Garage Equipment	1,279	1,279	1,279	1,279	1,279	1,281	1,279	1,279	1,279	1,279	1,279	1,279	15,350	7,675
39	344.5 Laboratory Equipment	825	825	825	825	825	830	825	825	825	825	825	825	9,905	4,953
40	345.5 Power Operated Equipment	1,636	1,636	1,636	1,636	1,636	1,633	1,636	1,636	1,636	1,636	1,636	1,636	19,629	9,815
41	346.5 Communication Equipment	1,018	1,018	1,018	1,018	1,018	1,019	1,018	1,018	1,018	1,018	1,018	1,018	12,217	6,109
42	347.5 Miscellaneous Equipment	318	318	318	318	318	317	318	318	318	318	318	318	3,815	1,908
43	348.5 Other Tangible Plant	379	379	379	379	379	373	379	379	379	379	379	379	4,542	2,271
44	**INTANGIBLE PLANT**	17	17	17	17	17	16	17	17	17	17	17	17	203	102
45	**SUPPLY & PUMPING**	9,359	9,359	9,359	9,359	9,359	9,347	9,359	9,359	9,359	9,359	9,359	9,359	112,296	56,149
46	**WATER TREATMENT PLANT**	533	533	533	533	533	524	533	533	533	533	533	533	6,367	3,194
47	**TRANSMISSION & DISTRIBUTION**	31,018	31,018	31,018	31,018	31,018	31,021	31,018	31,018	31,018	31,018	31,018	31,018	372,219	186,111
48	**GENERAL PLANT**	33,536	33,536	33,536	33,536	33,536	33,524	33,536	33,536	33,536	33,536	33,536	33,536	402,420	201,214
49	**TOTAL GROSS ADDITIONS**	74,463	74,463	74,463	74,463	74,463	74,432	74,463	74,463	74,463	74,463	74,463	74,463	893,525	446,770

MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year retirements for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Total Retirements	(15) Average Retirements 1995
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	1,200	0	0	0	0	0	0	0	0	0	1,200	600
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	36,089	0	0	0	0	0	0	0	0	0	0	0	36,089	18,045
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	1,688	0	0	0	0	0	2,588	0	0	0	0	0	4,276	2,138
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	5	30	6	0	11	2	0	0	0	0	925	978	489
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	183	1,157	244	0	416	92	0	0	0	0	36,094	38,186	19,093
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	3	1	0	1	0	0	0	0	0	92	98	49
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	1	6	1	0	2	0	0	0	0	0	185	196	98
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	5	29	6	0	10	2	0	0	0	0	890	942	471
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	1,200	0	0	0	0	0	0	0	0	0	1,200	600
46	**WATER TREATMENT PLANT**	36,089	0	0	0	0	0	0	0	0	0	0	0	36,089	18,045
47	**TRANSMISSION & DISTRIBUTION**	1,688	0	0	0	0	0	2,588	0	0	0	0	0	4,276	2,138
48	**GENERAL PLANT**	0	194	1,224	259	0	440	97	0	0	0	0	38,186	40,400	20,200
49	**TOTAL RETIREMENTS**	37,777	194	2,424	259	0	440	2,685	0	0	0	0	38,186	81,965	40,983

Note: May not cross [illegible] rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year adjustments for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Total Adjustments	(15) Ave. Utility Adjustments 1995
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the average balance for accumulated depreciation and the non-used and useful percentage and amount.

FPSC
Schedule: A-9 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-9 (W)(1/7)	(3) 1995 NON-USED & USEFUL Percentage F-Schedules	(4) 1995 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	0	0.00%	0
3	302.1 Franchises	1,130	0.00%	0
4	339.1 Other Plant & Miscellaneous	0	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	0	0.00%	0
7	304.2 Structures & Improvements	78,469	13.36%	10,483
8	305.2 Collecting & Impounding reservoirs	0	13.36%	0
9	306.2 Lake, River & Other Intakes	0	13.36%	0
10	307.2 Wells & Springs	119,031	13.36%	15,901
11	308.2 Infiltration Galleries & Tunnels	0	13.36%	0
12	309.2 Supply Mains	97,278	13.36%	12,995
13	310.2 Power Generation Equipment	43,077	13.36%	5,755
14	311.2 Pumping Equipment	511,455	19.19%	98,151
15	339.2 Other Plant & Miscellaneous	0	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	0	0.00%	0
18	304.3 Structures & Improvements	664	0.00%	0
19	320.3 Water Treatment Equipment	39,513	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	0	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	1,976	0.00%	0
25	330.4 Distribution Reservoirs	259,177	0.00%	0
26	331.4 Transmission & Distribution	1,436,697	27.44%	394,207
27	333.4 Services	627,551	0.00%	0
28	334.4 Meters & Meter Installation	620,061	0.00%	0
29	335.4 Hydrants	27,840	0.00%	0
30	339.4 Other Plant & Miscellaneous	30	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	0	0.00%	0
33	304.5 Structures & Improvements	163,785	0.00%	0
34	340.5 Office Furniture & Equipment	202,518	0.00%	0
35	340.51 Computer Equipment	432,886	0.00%	0
36	341.5 Transportation Equipment	447,979	0.00%	0
37	342.5 Stores Equipment	2,171	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	123,719	0.00%	0
39	344.5 Laboratory Equipment	21,730	0.00%	0
40	345.5 Power Operated Equipment	234,355	0.00%	0
41	346.5 Communication Equipment	58,309	0.00%	0
42	347.5 Miscellaneous Equipment	9,466	0.00%	0
43	348.5 Other Tangible Plant	46,557	0.00%	0
44	**INTANGIBLE PLANT**	1,130	0.00%	0
45	**SUPPLY & PUMPING**	849,310	16.87%	143,285
46	**WATER TREATMENT PLANT**	40,177	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	2,973,352	13.26%	394,207
48	**GENERAL PLANT**	1,743,475	0.00%	0
49	**TOTAL**	5,607,444	9.59%	537,492

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-11 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water CIAC Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-11 (W)
Page 2 of 2
Preparer: Kimball

Line No.	Description	(1)	(2) Water CIAC Year-End Balances
1	**12/31/90 Balance**		0
2			
3			
4	1991 Additions		0
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		0
8	**12/31/91 Balance**		0
9	**12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93**		6,938,703
10	Utility Adjustment to ordered balance (1)		0
11	1992 Additions		449,776
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		449,776
15	**12/31/92 Balance**		7,388,479
16			
17			
18	1993 Additions		238,178
19	1993 Retirements		0
20	1993 Adjustments		0
21	1993 Net Additions		238,178
22	**12/31/93 Balance**		7,626,657
23			
24			
25	1994 Additions		474,719
26	1994 Retirements		0
27	1994 Adjustments		0
28	1994 Net Additions		474,719
29	**12/31/94 Balance**		8,101,376
30			
31			
32	1995 Additions		514,188
33	1995 Retirements		0
34	1995 Adjustments		0
35	1995 Net Additions		514,188
36	**12/31/95 Balance**		8,615,564
37			
38			
39	1996 Additions		
40	1996 Retirements		
41	1996 Adjustments		
42	1996 Net Additions		
43	**12/31/96 Balance**		

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the beginning, ending and average balances of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-12 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1995 CONTRIBUTIONS IN AID OF CONSTRUCTION					1995 AVERAGE BALANCE			1995 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/94	Net Additions	Balance Per Books 12/31/95	Utility Adjustments	Adjusted Balance 12/31/95	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	1,935,191	68,040	2,003,231	0	2,003,231	1,969,211	0	1,969,211	0.00%	0
2	Line/Main Extensions	1,587,691	250,776	1,838,467	0	1,838,467	1,713,079	0	1,713,079	0.00%	0
3	Meter Installation Fees	936,954	86,508	1,023,462	0	1,023,462	980,208	0	980,208	0.00%	0
4	Contributed Lines	1,477,988	0	1,477,988	0	1,477,988	1,477,988	0	1,477,988	14.26%	210,761
5	Cont. Prpty Other than Lines	201,314	0	201,314	0	201,314	201,314	0	201,314	15.74%	31,687
6	Service Installation Fees	1,962,237	108,864	2,071,101	0	2,071,101	2,016,669	0	2,016,669	0.00%	0
7	**TOTAL WATER CIAC**	8,101,375	514,188	8,615,563	0	8,615,563	8,358,469	0	8,358,469	2.90%	242,448
8	**FPSC MARGIN RESERVE - CIAC**				291,126	291,126	0	145,563	145,563		

Column:
(10) from Schedule A-5 (page 7 of 7)

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION -1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-12 (W)
Page 2 of 6
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Classification	Balance Per Books 12/31/94	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Balance Per Books 12/31/95	Net Additions	Average Balance 1995
1	Plant Capacity Fees	1,935,191	1,940,861	1,946,531	1,952,201	1,957,871	1,963,541	1,969,211	1,974,881	1,980,551	1,986,221	1,991,891	1,997,561	2,003,231	68,040	1,969,211
2	Line/Main Extensions	1,587,691	1,608,589	1,629,487	1,650,385	1,671,283	1,692,181	1,713,079	1,733,977	1,754,875	1,775,773	1,796,671	1,817,569	1,838,467	250,776	1,713,079
3	Meter Installation Fees	936,954	944,163	951,372	958,581	965,790	972,999	980,208	987,417	994,626	1,001,835	1,009,044	1,016,253	1,023,462	86,508	980,208
4	Contributed Lines	1,477,988	1,477,988	1,477,988	1,477,988	1,477,988	1,477,988	1,477,988	1,477,988	1,477,988	1,477,988	1,477,988	1,477,988	1,477,988	0	1,477,988
5	Cont. Prpty Other than Lines	201,314	201,314	201,314	201,314	201,314	201,314	201,314	201,314	201,314	201,314	201,314	201,314	201,314	0	201,314
6	Service Installation Fees	1,962,237	1,971,309	1,980,381	1,989,453	1,998,525	2,007,597	2,016,669	2,025,741	2,034,813	2,043,885	2,052,957	2,062,029	2,071,101	108,864	2,016,669
7	**TOTAL WATER CIAC**	8,101,375	8,144,224	8,187,073	8,229,922	8,272,771	8,315,620	8,358,469	8,401,318	8,444,167	8,487,016	8,529,865	8,572,714	8,615,563	514,188	8,358,469

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year net additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Additions	(15) Average Net Add. 1995
1	Plant Capacity Fees	5,670	5,670	5,670	5,670	5,670	5,670	5,670	5,670	5,670	5,670	5,670	5,670	68,040	34,020
2	Line/Main Extensions	20,898	20,898	20,898	20,898	20,898	20,898	20,898	20,898	20,898	20,898	20,898	20,898	250,776	125,388
3	Meter Installation Fees	7,209	7,209	7,209	7,209	7,209	7,209	7,209	7,209	7,209	7,209	7,209	7,209	86,508	43,254
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	9,072	9,072	9,072	9,072	9,072	9,072	9,072	9,072	9,072	9,072	9,072	9,072	108,864	54,432
7	TOTAL NET ADDITIONS	42,849	42,849	42,849	42,849	42,849	42,849	42,849	42,849	42,849	42,849	42,849	42,849	514,188	257,094

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year gross additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Gross Additions	(15) Ave Gross Additions 1995
1	Plant Capacity Fees	5,670	5,670	5,670	5,670	5,670	5,670	5,670	5,670	5,670	5,670	5,670	5,670	68,040	34,020
2	Line/Main Extensions	20,898	20,898	20,898	20,898	20,898	20,898	20,898	20,898	20,898	20,898	20,898	20,898	250,776	125,388
3	Meter Installation Fees	7,209	7,209	7,209	7,209	7,209	7,209	7,209	7,209	7,209	7,209	7,209	7,209	86,508	43,254
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	9,072	9,072	9,072	9,072	9,072	9,072	9,072	9,072	9,072	9,072	9,072	9,072	108,864	54,432
7	TOTAL GROSS ADDITIONS	42,849	42,849	42,849	42,849	42,849	42,849	42,849	42,849	42,849	42,849	42,849	42,849	514,188	257,094

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year retirements for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL RETIREMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year adjustments for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Adjustments	(15) Ave. Utility Adjustments 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL UTILITY ADJUSTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	FPSC Margin Reserve - CIAC	0	0	0	0	0	0	0	0	0	0	0	291,126	291,126	145,563

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-13 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Amort. of CIAC Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-13 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Amort. of CIAC Year-End Balances
1	**12/31/90 Balance**	0
2		
3		
4	1991 Additions	0
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	0
8	**12/31/91 Balance**	0
9	**12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93**	949,770
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	179,090
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	179,090
15	**12/31/92 Balance**	1,128,860
16		
17		
18	1993 Additions	201,488
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	201,488
22	**12/31/93 Balance**	1,330,348
23		
24		
25	1994 Additions	239,853
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	239,853
29	**12/31/94 Balance**	1,570,201
30		
31		
32	1995 Additions	254,552
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	254,552
36	**12/31/95 Balance**	1,824,753
37		
38		
39	1996 Additions	
40	1996 Retirements	
41	1996 Adjustments	
42	1996 Net Additions	
43	**12/31/96 Balance**	

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the beginning, ending and average balances of accumulated amortization of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-14 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W),A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1995 ACCUMULATED AMORTIZATION OF CIAC					1995 AVERAGE BALANCE			1995 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/94	Net Additions	Balance Per Books 12/31/95	Utility Adjustments	Adjusted Balance 12/31/95	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	595,135	74,633	669,768	0	669,768	632,452	0	632,452	0.00%	0
2	Line/Main Extensions	220,032	39,915	259,947	0	259,947	239,990	0	239,990	0.00%	0
3	Meter Installation Fees	187,313	49,010	236,323	0	236,323	211,818	0	211,818	0.00%	0
4	Contributed Lines	173,727	34,437	208,164	0	208,164	190,946	0	190,946	13.26%	25,319
5	Cont. Prpty Other than Lines	19,322	6,140	25,462	0	25,462	22,392	0	22,392	16.87%	3,778
6	Service Installation Fees	374,672	50,417	425,089	0	425,089	399,881	0	399,881	0.00%	0
7	**TOTAL ACCUM. AMORT. WATER CIAC**	1,570,201	254,552	1,824,753	0	1,824,753	1,697,479	0	1,697,479	1.71%	29,097

Column:
(10) from Schedule A-9 (page 7 of 7)

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the accumulated amortization of CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-14 (W)
Page 2 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Balance Per Books 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/95	(15) Net Additions	(16) Ave. Utility Balance 1995
1	Plant Capacity Fees	595,135	601,354	607,573	613,792	620,011	626,230	632,454	638,673	644,892	651,111	657,330	663,549	669,768	74,633	632,452
2	Line/Main Extensions	220,032	223,358	226,684	230,010	233,336	236,662	239,991	243,317	246,643	249,969	253,295	256,621	259,947	39,915	239,990
3	Meter Installation Fees	187,313	191,397	195,481	199,565	203,649	207,733	211,819	215,903	219,987	224,071	228,155	232,239	236,323	49,010	211,818
4	Contributed Lines	173,727	176,597	179,467	182,337	185,207	188,077	190,944	193,814	196,684	199,554	202,424	205,294	208,164	34,437	190,946
5	Cont. Prpty Other than Lines	19,322	19,834	20,346	20,858	21,370	21,882	22,390	22,902	23,414	23,926	24,438	24,950	25,462	6,140	22,392
6	Service Installation Fees	374,672	378,873	383,074	387,275	391,476	395,677	399,883	404,084	408,285	412,486	416,687	420,888	425,089	50,417	399,881
7	TOTAL ACC. AMORT. CIAC	1,570,201	1,591,413	1,612,625	1,633,837	1,655,049	1,676,261	1,697,481	1,718,693	1,739,905	1,761,117	1,782,329	1,803,541	1,824,753	254,552	1,697,479

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Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year net additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Net Additions	(15) Average Net Add. 1995
1	Plant Capacity Fees	6,219	6,219	6,219	6,219	6,219	6,224	6,219	6,219	6,219	6,219	6,219	6,219	74,633	37,317
2	Line/Main Extensions	3,326	3,326	3,326	3,326	3,326	3,329	3,326	3,326	3,326	3,326	3,326	3,326	39,915	19,958
3	Meter Installation Fees	4,084	4,084	4,084	4,084	4,084	4,086	4,084	4,084	4,084	4,084	4,084	4,084	49,010	24,505
4	Contributed Lines	2,870	2,870	2,870	2,870	2,870	2,867	2,870	2,870	2,870	2,870	2,870	2,870	34,437	17,219
5	Cont. Prpty Other than Lines	512	512	512	512	512	508	512	512	512	512	512	512	6,140	3,070
6	Service Installation Fees	4,201	4,201	4,201	4,201	4,201	4,206	4,201	4,201	4,201	4,201	4,201	4,201	50,417	25,209
7	TOTAL NET ADDITIONS	21,212	21,212	21,212	21,212	21,212	21,220	21,212	21,212	21,212	21,212	21,212	21,212	254,552	127,278

619

7/11/95 3:56 PM A14W3.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year gross additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Gross Additions	(15) Average Gross Add. 1995
1	Plant Capacity Fees	6,219	6,219	6,219	6,219	6,219	6,224	6,219	6,219	6,219	6,219	6,219	6,219	74,633	37,317
2	Line/Main Extensions	3,326	3,326	3,326	3,326	3,326	3,329	3,326	3,326	3,326	3,326	3,326	3,326	39,915	19,958
3	Meter Installation Fees	4,084	4,084	4,084	4,084	4,084	4,086	4,084	4,084	4,084	4,084	4,084	4,084	49,010	24,505
4	Contributed Lines	2,870	2,870	2,870	2,870	2,870	2,867	2,870	2,870	2,870	2,870	2,870	2,870	34,437	17,219
5	Cont. Prpty Other than Lines	512	512	512	512	512	508	512	512	512	512	512	512	6,140	3,070
6	Service Installation Fees	4,201	4,201	4,201	4,201	4,201	4,206	4,201	4,201	4,201	4,201	4,201	4,201	50,417	25,209
7	TOTAL GROSS ADDITIONS	21,212	21,212	21,212	21,212	21,212	21,220	21,212	21,212	21,212	21,212	21,212	21,212	254,552	127,278

620

7/11/95 3:56 PM A14W4.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year retirements of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL RETIREMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year adjustments to accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Adjustments	(15) Ave. Utility Adjustments 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -1995
CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

FPSC
Schedule: A-15 (W), (S)
Page 1 of 2
Preparer: Kimball
Supporting Schedules: D-1 (W), (S)

See Schedule A-15 for 1996.

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1995
SUMMARY

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

FPSC
Schedule: A-15 (W),(S)
Page 2 of 2
Preparer: Kimball

See Schedule A-15 for 1996.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs. Also, provide a brief description of the applicant's policy regarding advances.

FPSC
Schedule: A-16 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W)
A-7(W)

Line No.	(1) Description	(2) Water Advances For Construction Year-end Balances
1	**12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93**	14,706
2	Utility Adjustments to Beginning Balance	94
3	**Restated Balance 12/31/91**	14,800
4	1992 Additions	0
5	1992 Adjustments	0
6	**12/31/92 Balance**	14,800
7	1993 Additions	0
8	1993 Adjustments	0
9	**12/31/93 Balance**	14,800
10	1994 Additions	0
11	1994 Adjustments	0
12	**12/31/94 Balance**	14,800
13	1995 Additions	0
14	1995 Adjustments	0
15	**12/31/95 Balance**	14,800
16	1996 Additions	
17	1996 Adjustments	
18	**12/31/96 Balance**	

AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

19	Beginning Balance 12/31/94	14,800
20	Jan	14,800
21	Feb	14,800
22	Mar	14,800
23	Apr	14,800
24	May	14,800
25	Jun	14,800
26	Jul	14,800
27	Aug	14,800
28	Sep	14,800
29	Oct	14,800
30	Nov	14,800
31	Ending Balance 12/31/95	14,800
32	Average Balance	14,800
33	Non-used and Useful Percentage	100.00%
34	Non-used and Useful Amount	14,800

35 **Company Policy:** SSU either constructs facilities and bills Topeka Group for the cost thereof or a related company (Lehigh Acquisition Corporation)
36 constructs facilities and bills SSU for them. In both cases, Advances for Construction are recorded and repaid out of future
37 connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.

SCHEDULE OF WATER WORKING CAPITAL ALLOWANCE CALCULATION - 1995

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O & M expenses multiplied by the working capital percent.

FPSC
Schedule: A-17 (W)
Page 1 of 1
Preparer: Vierima
Recap schedules: A-1(W)

(1)		(2)	(3)	(4)	(5)
		1995 WORKING CAPITAL ALLOWANCE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Total Operation and Maintenance Expenses	2,673,765	0	2,673,765	B-1(W)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	334,221	0	334,221	

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1995

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-18 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/95	(15) Test Year Simple Average Balance
1	Utility Plant in Service	309,070,115	309,462,352	309,890,987	310,165,149	310,960,263	312,775,142	316,611,137	319,117,913	319,369,094	322,693,120	324,306,791	325,568,238	335,186,496	287,219,960
2	Construction in Process	6,947,933	8,036,833	9,548,746	11,590,639	13,360,405	14,112,844	13,193,554	12,886,140	13,293,585	11,408,974	11,473,435	11,452,647	6,725,170	6,837,825
3															
4	**GROSS UTILITY PLANT**	316,018,048	317,499,185	319,439,733	321,755,788	324,320,668	326,887,986	329,804,691	332,004,053	332,662,679	334,080,094	335,780,226	337,050,885	341,911,666	328,964,857
5															
6	Less: Accumulated Deprec.	(73,806,379)	(74,742,091)	(75,672,733)	(76,592,111)	(77,801,349)	(78,619,073)	(79,500,770)	(80,401,643)	(81,364,671)	(82,180,419)	(83,165,366)	(84,116,880)	(84,815,719)	(79,311,049)
7															
8	**NET UTILITY PLANT**	242,211,669	242,757,094	243,767,000	245,163,677	246,519,339	248,268,913	250,303,921	251,602,410	251,278,008	251,909,675	252,614,860	252,933,995	257,095,947	249,653,808
9															
10	Acquisition Adjustment	(1,524,088)	(1,524,088)	(1,524,088)	(1,524,088)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,631,714)
11	Accumulated Amortization	209,672	213,475	217,273	221,071	224,869	228,667	232,465	236,263	240,061	243,859	247,657	251,455	255,253	232,463
12															
13	**INVESTMENT IN UTILITY PLANT**	240,897,253	241,446,481	242,460,185	243,860,660	245,004,868	246,758,240	248,797,046	250,099,333	249,778,729	250,414,194	251,123,177	251,446,110	255,611,860	248,254,556
14															
15	Land Held For Resale	481,790	481,790	481,790	709,135	709,135	709,135	709,135	709,135	709,135	709,135	709,135	709,135	849,135	565,463
16	Bonds Receivable	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,202,500
17	Investment in Gas Assets	1,480,589	1,480,164	1,474,760	1,469,531	1,463,689	1,455,012	1,447,051	1,440,856	1,435,497	1,429,302	1,424,223	1,421,709	1,417,578	1,449,083
18															
19	**TOTAL OTHER INVESTMENTS**	4,182,379	4,181,954	4,176,550	4,398,666	4,392,824	4,384,147	4,341,186	4,334,991	4,329,632	4,323,437	4,318,358	4,315,844	4,251,713	4,217,046
20															
21	Cash	897,997	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	898,999
22	Special Deposits	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907
23	Restricted Cash	9,487,936	8,827,012	8,783,188	8,309,306	7,742,791	7,344,463	7,056,896	6,828,348	6,676,749	6,478,459	6,145,630	5,802,773	5,392,942	7,440,439
24	Utility Deposits	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881
25	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
26	Temporary Cash Investments	8,000,000	5,590,636	4,547,695	2,544,794	2,845,862	3,093,354	2,781,628	927,555	109,368	932,402	1,876,515	1,576,269	1,077,480	4,538,740
27															
28	**TOTAL CASH**	18,795,354	15,727,069	14,640,304	12,163,521	11,898,094	11,747,238	11,147,945	9,065,324	8,095,538	8,720,282	9,331,566	8,686,463	7,779,843	13,287,599
29															

627

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Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1995

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-18 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/95	(15) Test Year Simple Average Balance
33	Customer Accounts Receivable	3,842,823	3,894,195	3,805,757	3,828,103	3,928,015	3,955,501	3,960,774	3,898,094	3,824,778	3,955,639	3,877,156	4,029,340	4,013,813	3,928,318
34	Other Accounts Receivable	329,240	334,429	301,616	309,794	347,259	360,099	364,121	341,504	314,269	363,507	334,131	368,345	381,585	355,413
35	Allowance for Doubtful Accounts	(326,785)	(352,702)	(344,692)	(346,716)	(355,765)	(358,255)	(358,732)	(353,055)	(346,415)	(358,267)	(351,159)	(364,942)	(363,536)	(345,161)
36	Notes Receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Inventories	351,572	394,149	436,726	479,303	521,880	394,149	436,726	479,303	521,880	564,457	394,149	436,726	479,301	415,437
38	Prepaid Expenses	80,352	124,036	190,417	171,179	181,941	162,764	143,587	87,371	94,763	49,500	2,537	(54,426)	(1,389)	39,482
39	Accrued Interest Receivable	196,029	222,633	238,016	244,847	254,629	268,355	177,038	196,779	215,169	231,340	236,540	243,146	167,966	181,998
40	Unbilled Revenues	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	4,005,610	3,748,141
41	Misc Current Assets	179,933	187,203	190,743	194,283	197,823	201,413	204,953	208,493	212,033	215,623	219,163	222,703	226,243	203,088
42															
43	**TOTAL CURRENT ASSETS**	8,143,835	8,294,613	8,309,255	8,371,464	8,566,453	8,474,698	8,419,136	8,348,160	8,327,148	8,512,470	8,203,188	8,391,563	8,909,593	8,526,714
44															
45	Unamortized Debt Issue Cost	2,558,722	2,504,853	2,450,984	2,397,115	2,343,246	2,289,377	2,235,508	2,181,639	2,127,770	2,073,901	2,020,032	1,966,163	1,912,294	2,235,508
46	Extraordinary Abandonment	690,175	690,175	690,175	421,495	410,551	399,607	388,663	377,719	366,775	355,831	344,887	333,943	322,999	506,567
47	Regulatory Assets	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,356,949	2,422,681
48	Preliminary Survey and Investigations	774,158	777,358	1,106,515	1,194,987	1,315,668	1,654,961	1,767,933	1,863,905	2,182,627	2,278,099	2,374,578	2,667,300	2,737,272	1,755,715
49	Temporary Clearing Accounts	(7,890)	0	0	0	0	0	0	0	0	0	0	0	0	(3,945)
50	Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	1,963,777	1,946,374	1,955,679	1,967,727	2,004,913	2,007,283	2,075,088	2,084,047	2,101,803	2,164,439	2,207,324	2,244,637	2,322,397	2,143,087
52	Other Deferred Debits	5,707,993	5,747,570	5,797,298	5,836,622	5,871,114	5,971,406	6,005,898	6,077,425	6,102,837	6,134,861	6,166,885	6,198,909	6,230,933	5,969,463
53	Deferred Federal Income Taxes	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	12,890,077	13,451,592
54	Deferred State Income Taxes	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,868,166	3,803,886
55															
56	**TOTAL DEFERRED ASSETS**	31,908,059	31,887,454	32,221,773	32,059,070	32,166,616	32,543,758	32,694,214	32,805,859	33,102,936	33,228,255	33,334,830	33,632,076	32,861,067	32,284,573
57															
58	**TOTAL ASSETS**	303,926,860	301,537,572	301,808,067	300,853,382	302,028,856	303,908,082	305,399,529	304,654,867	303,633,964	305,198,639	306,311,119	306,474,076	309,214,095	306,570,486

628

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Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1995

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-19 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/95	(15) Test Year Simple Average Balance
1	Common Stock	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500
2	Additional Paid In Capital	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905
3	Retained Earnings	5,344,894	5,469,703	5,354,841	5,211,842	5,412,211	5,712,234	6,041,086	6,179,495	6,061,408	6,403,926	6,498,701	7,049,634	6,154,458	6,749,676
4															
5	TOTAL STOCKHOLDERS EQUITY	78,177,299	78,302,108	78,187,246	78,044,247	78,244,616	78,544,639	78,873,491	79,011,900	78,893,813	79,236,331	79,331,106	79,882,039	80,986,863	79,582,081
6															
7	Bonds Payable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Notes Payable to Parent	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250
9	Other Long-Term Debt	80,814,090	80,763,304	80,735,279	80,707,109	80,493,793	80,465,330	79,936,720	79,907,961	78,879,053	78,849,995	78,820,786	78,791,425	79,444,333	80,129,212
10															
11	TOTAL LONG TERM DEBT	105,010,340	104,959,554	104,931,529	104,903,359	104,690,043	104,661,580	104,132,970	104,104,211	103,075,303	103,046,245	103,017,036	102,987,675	103,640,583	104,325,462
12															
13	TOTAL CAPITALIZATION	183,187,639	183,261,662	183,118,775	182,947,606	182,934,659	183,206,219	183,006,461	183,116,111	181,969,116	182,282,576	182,348,142	182,869,714	184,627,446	183,907,543
14															
15	Accounts Payable	3,519,486	1,388,801	1,686,370	1,797,301	1,914,161	1,962,651	2,074,810	1,762,127	1,787,900	1,466,905	1,402,219	1,380,411	1,785,200	2,852,343
16	Accounts Payable-Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
17	Current Portion of Debt	2,021,538	2,023,203	2,024,878	2,026,563	2,038,258	2,039,963	2,041,677	2,043,402	2,045,137	2,046,882	2,048,637	2,050,403	2,052,178	2,036,858
18	Accounts Payable-Affiliates	1,734,406	1,698,777	792,845	980,799	1,168,753	1,356,707	1,544,661	1,732,615	650,266	838,220	1,026,174	1,214,128	(88,513)	833,947
19	Customer Deposits	1,697,673	1,703,034	1,708,412	1,713,808	1,719,222	1,724,653	1,730,102	1,735,568	1,741,052	1,746,554	1,752,074	1,757,611	1,763,167	1,730,420
20	Accrued Taxes Payable	3,255,004	3,802,620	4,158,360	2,412,421	2,967,857	3,511,865	4,163,766	4,595,178	4,954,773	5,597,553	6,002,174	4,847,215	4,408,982	3,830,983
21	Accrued Interest-Debt	1,760,712	145,083	586,204	942,053	1,009,037	1,384,075	1,759,252	143,333	517,206	892,800	986,787	1,342,636	1,716,543	1,739,828
22	Other Accrued Interest	50,275	52,110	52,275	52,440	52,605	52,772	52,938	53,106	53,273	53,442	53,611	53,780	53,950	52,113
23	Notes Payable	27,730	27,020	26,304	25,582	24,854	24,120	23,380	22,634	21,882	21,123	20,358	19,587	18,809	23,270
24	Accrued Liabilities	995,475	1,202,785	1,283,350	1,310,886	1,196,451	1,277,016	1,339,581	1,420,146	1,500,711	1,581,276	1,661,841	1,742,406	1,762,971	1,379,223
25															
26	TOTAL CURRENT LIABILITIES	15,514,090	12,695,225	12,751,790	11,713,644	12,542,990	13,785,413	15,181,958	13,959,899	13,723,991	14,696,545	15,385,668	14,889,969	13,947,058	14,730,574
27															

629

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1995

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-19 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/95	(15) Test Year Simple Average Balance
28	Advances For Construction	4,238,230	4,482,400	4,726,570	4,970,740	5,214,910	5,459,080	5,703,250	5,947,420	6,191,590	6,435,760	6,679,930	6,924,100	7,168,270	5,703,250
29	Deferred Revenues	23,044	23,044	23,044	0	0	0	0	0	0	0	0	0	0	11,522
30	Other Deferred Credits	2,334,736	2,403,283	2,471,938	2,540,701	2,609,571	2,678,545	2,703,990	2,773,244	2,842,627	2,912,131	2,981,762	3,051,509	2,621,307	2,478,022
31	Regulatory Liabilities	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125
32	Pension And Benefits Reserves	(341,716)	(313,181)	(284,646)	(336,111)	(307,576)	(279,041)	(330,506)	(301,971)	(273,436)	(324,901)	(296,366)	(267,831)	(319,296)	(330,506)
33	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Contributions in Aid Construction	98,794,911	99,048,771	99,299,806	99,553,591	99,808,669	100,069,812	100,363,900	100,647,066	100,904,777	101,158,787	101,411,822	101,664,032	101,915,567	100,355,239
35	Accumulated Amortization	(23,786,886)	(24,020,647)	(24,254,408)	(24,488,169)	(24,721,930)	(24,955,691)	(25,189,452)	(25,423,213)	(25,656,974)	(25,890,735)	(26,124,496)	(26,358,257)	(26,592,018)	(25,189,452)
36	Deferred Investment Tax Credit	1,404,513	1,400,696	1,396,879	1,393,061	1,389,244	1,385,426	1,381,609	1,377,792	1,373,974	1,370,157	1,366,340	1,362,522	1,358,705	1,381,609
37	Deferred Taxes-AFUDC	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191
38	Deferred Income Taxes	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	21,155,740	20,191,372
39															
40	TOTAL DEFERRED CREDITS	105,225,151	105,580,885	105,937,502	106,192,132	106,551,207	106,916,450	107,211,110	107,578,657	107,940,877	108,219,518	108,577,311	108,934,394	110,639,591	107,932,371
41															
42	TOTAL CAPITAL AND LIABILITIES	303,926,880	301,537,572	301,808,067	300,853,362	302,028,856	303,908,082	305,399,529	304,854,667	303,633,984	305,198,639	306,311,119	306,474,076	309,214,095	306,570,488

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1995
ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of Acquisition Adjustments, and the Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedule: A-1 (W),A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)
	ACQUISITION ADJUSTMENTS BALANCE			ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS		
Line No.	Description	Amount	Average Balance (1)	Description	Annual Expense & Balance	Average Balance (1)
	12/31/91 Balance Per Docket No. 920199-WS			12/31/91 Balance Per Docket No. 920199-WS	0	
1	Order No. PSC-93-0423-FOF-WS Dated 3/22/93	0		Order No. PSC-93-0423-FOF-WS Dated 3/22/93		
2	Adjustments	0		Adjustments	0	
3	12/31/91 Adjusted Balance	0		12/31/91 Adjusted Balance	0	
				1992 Amortization Expense	0	
5	12/31/92 BALANCE	0		12/31/92 BALANCE	0	
6				1993 Amortization Expense	0	
7	12/31/93 BALANCE	0		12/31/93 BALANCE	0	
8				1994 Amortization Expense	0	
9	12/31/94 BALANCE	0		12/31/94 BALANCE	0	
10				1995 Amortization Expense	0	
11	**12/31/95 BALANCE**	0	0	**12/31/95 BALANCE**	0	0
12				1996 Amortization Expense		
13	12/31/96 BALANCE			12/31/96 BALANCE		

Note: (1) Acquisition Adjustment simple average and 13-month average balances are the same as year-end balances for the test period. Year-end balances remain unchanged from those originally ordered. The acquisition adjustment balance is amortized straight-line; therefore, the annual amortization expense remains constant each year.

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION

	(1)	(2)	(3)	(4)
	ACQUISITION ADJUSTMENTS:	1995	Supporting Schedules	Recap Schedules
14	Average Balance	0	Above	
15	Composite Non-Used & Useful Plant in Service - %	11.68%	A-5 (W)	
16	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	0	Above	
18	Composite Non-Used & Useful Accumulated Depreciation - %	9.59%	A-9 (W)	
19	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
20	**NET NON-USED AND USEFUL AMOUNT**	0		A-7 (W)

Note: May not cross foot due to rounding.

SCHEDULE OF OTHER - WATER - 1995
DEFERRED DEBITS

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [

Explanation: Provide the calculation of average balances for deferred debits for the test year.

Schedule: A-21 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W),

(1)		(2)	(3)	(4)	(5)
		TOTAL DEFERRED DEBITS			
Line No.	Description	ADDITIONS	MONTHLY AMORTIZATION	UNAMORTIZED BALANCE	Recap Schedule
1	**DEFERRED DEBITS**				
3	**12/31/94 Balance**			0	
4	Jan	0	0	0	
5	Feb	0	0	0	
6	Mar	0	0	0	
7	Apr	0	0	0	
8	May	0	0	0	
9	Jun	0	0	0	
10	Jul	0	0	0	
11	Aug	0	0	0	
12	Sep	0	0	0	
13	Oct	0	0	0	
14	Nov	0	0	0	
15	12/31/95 Balance	0	0	0	
16					
17	**Total Amortization Expense 12/31/95**		0		B-1 (W)
18	**Average Rate Base Balance 12/31/95**			0	A-1 (W)

SCHEDULE OF WATER NET OPERATING INCOME - 1995
PRESENT AND REQUESTED

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1995 PRESENT OPERATING INCOME			1995 REQUESTED OPERATING INCOME			
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase	Requested Income	Requested Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	5,556,216	0	5,556,216	1,234,454	6,790,670	22.22%	B-4(W), B-3(W)
3	Other Revenue	101,600	0	101,600	0	101,600		B-4(W)
4	**TOTAL OPERATING REVENUES**	5,657,816	0	5,657,816	1,234,454	6,892,270		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	2,673,765	0	2,673,765	0	2,673,765		B-5(W)
7	Depreciation net of CIAC Amort	581,648	0	581,648	0	581,648		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	524,088	(6,641)	517,447	55,550 (A)	572,997		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	537,280	5,397	542,678	454,762 (B)	997,440		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	4,316,782	(1,244)	4,315,538	510,312	4,825,850		
12	**NET OPERATING INCOME**	1,341,034	1,244	1,342,278	724,142	2,066,420		
13	**RATE BASE**	7,756,944	(145,563)	7,611,381		7,611,381		A-1(W)
14	**RATE OF RETURN**	17.29%		17.64%		27.15%		D-1(W)

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.

SCHEDULE OF WATER NET OPERATING INCOME - 1995
PRESENT AND REQUIRED

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)
		1995 PRESENT OPERATING INCOME			1995 REQUIRED OPERATING INCOME				
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Required Revenue Increase		Required Income	Required Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES:**								
2	Water Sales	5,556,216	0	5,556,216	(1,011,438)		4,544,778	(18.20%)	B-4(W),B-3(W)
3	Other Revenue	101,600	0	101,600	0		101,600		B-4(W)
4	**TOTAL OPERATING REVENUES**	5,657,816	0	5,657,816	(1,011,438)		4,646,378		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	2,673,765	0	2,673,765	0		2,673,765		B-5(W)
7	Depreciation net of CIAC Amort	581,648	0	581,648	0		581,648		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	524,088	(6,641)	517,447	(45,515)	(A)	471,932		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	537,280	5,397	542,678	(372,605)	(B)	170,073		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	4,316,782	(1,244)	4,315,538	(418,120)		3,897,418		
12	**NET OPERATING INCOME**	1,341,034	1,244	1,342,278	(593,318)		748,960		
13	**RATE BASE**	7,756,944	(145,563)	7,611,381			7,611,381		A-1(W)
14	**RATE OF RETURN**	17.29%		17.64%			9.84%		D-1(W)

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995
REQUIRED AND REQUESTED

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that shows the calculation of required and requested revenue adjustments for the test year.

FPSC
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	52.71%	D-1(W)	
3	Rate of Return (%)	9.84%	27.15%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	7,611,381	7,611,381	A-1(W)	
6	Required / Requested Income (L3 x L5)	748,960	2,066,420		
7	Adjusted Income Under Present Rates	1,342,278	1,342,278	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	(593,318)	724,142		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	163,374	
10	Revenue adjustment Before RAF (L8 / L9)	(965,923)	1,178,904		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	(1,011,438)	1,234,454		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	(965,923)	1,178,904		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	(372,605)	454,762		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	(45,515)	55,550		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	(593,318)	724,142		B-1(W)1/3,2//3

Notes:
(A) For interim period, the Required Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).
(B) See below calculation of Required Rate of Return for interim 1995.
(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.
(D) Requested Rate of Return is calculated using requested income divided by rate base.

1995 INTERIM REQUIRED RATE OF RETURN CALCULATION

Line No.	Class of Capital	(1) Ratio	(2) Cost Rate	(3) Weighted Cost	(4)
21	Long-Term Debt	56.66%	8.91%	5.05%	
22	Customer Deposits	0.90%	6.00%	0.05%	
23	Deferred ITC	0.74%	9.86%	0.07%	
24	Short Term Debt	0.00%	0.00%	0.00%	
25	Preferred Stock	0.00%	0.00%	0.00%	
26	Common Equity	42.49%	11.19%	4.76%	
27	Adjustment for Gas	(0.79%)	11.19%	(0.09%)	
28	TOTAL	100.00%		9.84%	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1995

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line shown on the net operating income statement.

FPSC
Schedule: B-3(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Water	(3) Supporting Schedule
1	**A. REVENUES:**		B-4(W)
2	1.	0	
3			
4	2.	0	
5			
6		0	
7	**B. OPERATION AND MAINTENANCE EXPENSE:**		B-5(W)
8	1.	0	
9			
10	2.	0	
11			
12	3.	0	
13			
14	4.	0	
15			
16	5.	0	
17			
18	6.	0	
19			
20	7.	0	
21			
22		0	
23	**C. DEPRECIATION NET OF AMORTIZATION OF CIAC:**		B-13(W)
24	1.	0	
25			
26	2.	0	
27			
28		0	
29	**D. AMORTIZATION:**		B-18(W), A-21(W)
30	1.	0	
31			
32	2.	0	
33			
34		0	
35	**E. TAXES OTHER THAN INCOME:**		B-15(W)
36	1. N/A	0	
37			
38	2. Non Used and Useful Property Tax Add-back	14,952	
39			
40	3. Non Used and Useful Property Taxes	(21,593)	
41			
42		(6,641)	
43	**F. INCOME TAXES:**		B-16(W)
44	1. Calculate income tax impact as a result of the adjustments to per book income components.	5,397	
45			
46	2.	0	
47			
48		5,397	
49			
50			
51	**TOTAL WATER INCOME ADJUSTMENTS**	(1,244)	

SCHEDULE OF WATER OPERATING REVENUES - 1995
UNDER PRESENT RATES

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered or measured commercial and provide an explanation.

FPSC
Schedule: B-4(W)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-1(W)
B-3(W)

Line No.	(1) Account No. and Description	(2) 1995 Revenues (Present) Per Books	(3) Adjustments	(4) Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0	0	0
3	461.1 Metered - Residential	5,304,201	0	5,304,201
4	461.2 Metered - Commercial	252,015	0	252,015
5	461.3 Metered - Industrial	0	0	0
6	461.4 Metered - Public Authority	0	0	0
7	461.5 Metered - Multi-Family	0	0	0
8	Subtotal Water Sales	5,556,216	0	5,556,216
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0	0	0
11	462.2 Private Fire Protection	0	0	0
12	464 Other Sales - Public Authorities	0	0	0
13	465 Irrigation Customers	0	0	0
14	466 Sales for Resale	0	0	0
15	467 Interdepartmental Sales	0	0	0
16	475 Unbilled Revenues	0	0	0
17	Subtotal Other Water Sales	0	0	0
18	**TOTAL WATER SALES**	5,556,216	0	5,556,216
19	**OTHER WATER REVENUES:**			
20	470 Forfeited Discounts	0	0	0
21	471 Misc. service Revenues	101,600	0	101,600
22	472 Rents From Water Property	0	0	0
23	473 Interdepartmental Rents	0	0	0
24	474 Other Water Revenues	0	0	0
25	**TOTAL OTHER WATER REVENUES**	101,600	0	101,600
26	**TOTAL PRESENT WATER OPERATING REVENUES**	5,657,816	0	5,657,816

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
SUMMARY OF TOTAL O & M EXPENSES

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that summarizes the total direct and allocated O & M expenses for the test year.

FPSC
Schedule: B-5(W)
Page 1 Of 9
Preparer: Kimball
Recap Schedule: B-1(W)

Line No.	(1) Account No. and Name	(2) 1995 TOTAL O & M (.1 - .8) Per Books O & M	(3) Adjustments	(4) Adjusted O & M	(5) 1995 DIRECT O & M (.1 - .6) Per Books O & M	(6) Adjustments	(7) Adjusted O & M	(8) 1995 ALLOCATED CUST ACCTS (.7) Per Books O & M	(9) Adjustments	(10) Adjusted O & M	(11) 1995 ALLOCATED A & G (.8) Per Books O & M	(12) Adjustments	(13) Adjusted O & M
1	601 Salaries & Wages - Employees	1,230,626	0	1,230,626	283,135	0	283,135	261,382	0	261,382	686,109	0	686,109
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	305,603	0	305,603	70,313	0	70,313	64,909	0	64,909	170,381	0	170,381
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	313,123	0	313,123	300,000	0	300,000	907	0	907	12,216	0	12,216
6	616 Fuel for Power Production	3,120	0	3,120	3,120	0	3,120	0	0	0	0	0	0
7	618 Chemicals	7,488	0	7,488	7,488	0	7,488	0	0	0	0	0	0
8	620 Materials & Supplies	84,879	0	84,879	37,796	0	37,796	14,435	0	14,435	32,648	0	32,648
9	631 Contractual Services - Eng.	5,465	0	5,465	0	0	0	0	0	0	5,465	0	5,465
10	632 Contractual Services - Acct.	29,017	0	29,017	0	0	0	0	0	0	29,017	0	29,017
11	633 Contractual Services - Legal	17,485	0	17,485	0	0	0	0	0	0	17,485	0	17,485
12	634 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	49,509	0	49,509	4,415	0	4,415	0	0	0	45,094	0	45,094
14	641 Rental of Real Building/Real Property	25,944	0	25,944	0	0	0	0	0	0	25,944	0	25,944
15	642 Rental of Equipment	3,529	0	3,529	2,342	0	2,342	0	0	0	1,187	0	1,187
16	650 Transportation Expense	52,724	0	52,724	29,824	0	29,824	10,212	0	10,212	12,688	0	12,688
17	656 Insurance - Vehicle	19,891	0	19,891	0	0	0	0	0	0	19,891	0	19,891
18	657 Insurance - General Liability	40,888	0	40,888	0	0	0	0	0	0	40,888	0	40,888
19	658 Insurance - Workman's Comp	22,016	0	22,016	5,065	0	5,065	4,676	0	4,676	12,274	0	12,274
20	659 Insurance - Other	4,059	0	4,059	0	0	0	0	0	0	4,059	0	4,059
21	660 Advertising Expense	4,429	0	4,429	0	0	0	0	0	0	4,429	0	4,429
22	666 Reg. Comm. Exp. - Rate Case Amort.	73,413	0	73,413	0	0	0	0	0	0	73,413	0	73,413
23	667 Reg. Comm. Exp. - Other	9,847	0	9,847	0	0	0	0	0	0	9,847	0	9,847
24	670 Bad Debt Expense	35,525	0	35,525	0	0	0	35,525	0	35,525	0	0	0
25	675 Miscellaneous Expenses	335,184	0	335,184	44,779	0	44,779	89,103	0	89,103	201,301	0	201,301
26	**TOTAL WATER O & M EXPENSES**	2,673,765	0	2,673,765	788,277	0	788,277	481,149	0	481,149	1,404,339	0	1,404,339

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
TOTAL O & M BY MONTH (6XX.1 - 6XX.8)

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 2 Of 9
Preparer: Kimball
Recap Schedule B-1(W)

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL O & M (.1 - .8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.8 Salaries & Wages - Employees	102,963	95,781	108,999	104,853	104,918	104,025	102,366	102,272	100,290	103,268	99,551	101,321	1,230,626	0	1,230,626
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8 Employee Pensions & Benefits	25,574	23,786	27,068	26,038	26,054	25,833	25,421	25,397	24,905	25,645	24,722	25,161	305,603	0	305,603
4	610.1-.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.8 Purchased Power	22,081	21,035	23,124	29,122	33,105	33,091	31,102	27,102	25,087	23,113	23,072	22,089	313,123	0	313,123
6	616.1-.8 Fuel for Power Production	0	0	1,040	0	0	0	1,040	0	0	0	1,040	0	3,120	0	3,120
7	618.1-.8 Chemicals	624	624	624	624	624	624	624	624	624	624	624	624	7,488	0	7,488
8	620.1-.8 Materials & Supplies	7,165	6,849	7,471	7,208	7,193	7,198	6,998	6,994	6,922	7,048	6,889	6,943	84,879	0	84,879
9	631.1-.8 Contractual Services - Eng.	450	432	469	468	460	455	458	459	453	463	446	453	5,465	0	5,465
10	632.1-.8 Contractual Services - Acct.	2,388	2,294	2,488	2,483	2,442	2,413	2,433	2,436	2,406	2,459	2,370	2,405	29,017	0	29,017
11	633.1-.8 Contractual Services - Legal	1,439	1,382	1,499	1,496	1,472	1,454	1,466	1,468	1,450	1,482	1,428	1,449	17,485	0	17,485
12	634.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8 Contractual Services - Other	3,379	3,451	3,636	6,069	3,544	3,685	4,691	3,958	4,529	3,965	3,959	4,443	49,509	0	49,509
14	641.1-.8 Rental of Real Building/Real Property	2,135	2,051	2,225	2,220	2,184	2,158	2,175	2,178	2,151	2,198	2,119	2,151	25,944	0	25,944
15	642.1-.8 Rental of Equipment	135	624	153	134	635	137	119	620	118	122	617	117	3,529	0	3,529
16	650.1-.8 Transportation Expense	4,387	4,257	4,436	4,428	4,412	4,388	4,420	4,412	4,377	4,433	4,363	4,397	52,724	0	52,724
17	656.1-.8 Insurance - Vehicle	1,637	1,573	1,706	1,702	1,674	1,654	1,668	1,670	1,649	1,685	1,624	1,649	19,891	0	19,891
18	657.1-.8 Insurance - General Liability	3,365	3,233	3,506	3,499	3,442	3,401	3,428	3,432	3,390	3,465	3,339	3,389	40,888	0	40,888
19	658.1-.8 Insurance - Workman's Comp	1,842	1,714	1,950	1,876	1,877	1,861	1,831	1,830	1,794	1,847	1,781	1,813	22,016	0	22,016
20	659.1-.8 Insurance - Other	334	321	348	347	342	338	340	341	337	344	331	337	4,059	0	4,059
21	660.1-.8 Advertising Expense	364	350	380	379	373	368	371	372	367	375	362	367	4,429	0	4,429
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	6,042	5,804	6,295	6,263	6,179	6,106	6,154	6,152	6,087	6,221	5,995	6,086	73,413	0	73,413
23	667.1-.8 Reg. Comm. Exp. - Other	810	779	844	843	829	819	826	827	816	834	804	816	9,847	0	9,847
24	670.1-.8 Bad Debt Expense	2,970	2,711	3,004	2,983	2,989	2,951	3,033	3,000	2,924	3,037	2,930	2,994	35,525	0	35,525
25	675.1-.8 Miscellaneous Expenses	26,611	26,574	30,730	26,826	28,764	28,852	27,335	27,315	26,861	27,667	26,666	26,984	335,184	0	335,184
26	TOTAL WATER O & M EXPENSES	218,716	206,633	231,995	231,883	233,512	232,011	228,296	222,866	217,537	220,295	215,032	215,988	2,673,767	0	2,673,767

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF OPERATING AND MAINTENANCE EXPENSES - 1995
DIRECT EXPENSES BY MONTH (6XX.1 - 6XX.6)

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 3 Of 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL DIRECT O & M (.1 - .6) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.6 Salaries & Wages - Employees	24,666	21,590	26,067	24,189	25,173	25,250	22,534	22,609	21,891	22,783	21,968	22,417	283,135	0	283,135
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6 Employee Pensions & Benefits	6,125	5,362	6,970	6,007	6,251	6,270	5,596	5,615	5,436	5,658	5,455	5,567	70,313	0	70,313
4	610.1-.6 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.6 Purchased Power	21,000	20,000	22,000	28,000	32,000	32,000	30,000	26,000	24,000	22,000	22,000	21,000	300,000	0	300,000
6	616.1-.6 Fuel for Power Production	0	0	1,040	0	0	0	1,040	0	0	0	1,040	0	3,120	0	3,120
7	618.1-.6 Chemicals	624	624	624	624	624	624	624	624	624	624	624	624	7,488	0	7,488
8	620.1-.6 Materials & Supplies	3,272	3,167	3,451	3,202	3,230	3,283	3,029	3,035	3,027	3,048	3,033	3,020	37,796	0	37,796
9	631.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6 Contractual Services - Other	(332)	(114)	(230)	2,210	(251)	134	910	173	790	144	277	705	4,415	0	4,415
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6 Rental of Equipment	37	530	51	32	535	39	19	520	19	21	520	19	2,342	0	2,342
16	650.1-.6 Transportation Expense	2,489	2,485	2,485	2,486	2,485	2,485	2,485	2,485	2,485	2,485	2,485	2,485	29,824	0	29,824
17	656.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6 Insurance - Workman's Comp	441	386	502	433	450	452	403	404	392	408	393	401	5,065	0	5,065
20	659.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6 Miscellaneous Expenses	4,595	3,859	5,935	4,117	4,323	4,708	2,852	2,894	2,837	2,991	2,880	2,787	44,779	0	44,779
26	**TOTAL WATER DIRECT O & M EXPENSES**	62,917	57,889	70,896	71,299	74,820	75,245	69,492	64,359	61,501	60,162	60,874	59,024	788,277	0	788,277

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Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (6XX.7)

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 4 Of 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.7 Salaries & Wages - Employees	21,851	19,949	22,103	21,946	21,995	21,709	22,314	22,070	21,513	22,348	21,556	22,029	261,382	0	261,382
2	603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7 Employee Pensions & Benefits	5,426	4,954	5,489	5,450	5,462	5,391	5,541	5,481	5,342	5,550	5,353	5,471	64,909	0	64,909
4	610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7 Purchased Power	76	69	77	76	76	75	77	77	75	78	75	76	907	0	907
6	616.7 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7 Materials & Supplies	1,207	1,102	1,221	1,212	1,215	1,199	1,232	1,219	1,188	1,234	1,190	1,217	14,435	0	14,435
9	631.7 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7 Transportation Expense	854	779	864	857	859	848	872	862	840	873	842	861	10,212	0	10,212
17	656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7 Insurance - Workman's Comp	391	357	395	393	393	388	399	395	385	400	386	394	4,676	0	4,676
20	659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7 Bad Debt Expense	2,970	2,711	3,004	2,983	2,989	2,951	3,033	3,000	2,924	3,037	2,930	2,994	35,525	0	35,525
25	675.7 Miscellaneous Expenses	7,449	6,800	7,535	7,481	7,496	7,400	7,607	7,524	7,334	7,618	7,348	7,510	89,103	0	89,103
26	**TOTAL WATER ALLOCATED CUST ACCTS EXP.**	40,224	36,721	40,687	40,397	40,488	39,962	41,075	40,626	39,600	41,138	39,680	40,551	481,149	0	481,149

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
ALLOCATED A & G EXPENSES BY MONTH (6XX.8)

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 5 0f 9
Preparer: Kimball

Line No.	(1) Account No.	Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED A & G EXPENSE (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.8	Salaries & Wages - Employees	56,466	54,242	58,829	58,719	57,751	57,066	57,519	57,592	56,886	58,137	56,027	56,875	686,109	0	686,109
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits	14,022	13,470	14,609	14,582	14,341	14,171	14,284	14,302	14,127	14,437	13,913	14,124	170,381	0	170,381
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	1,005	966	1,047	1,045	1,028	1,016	1,024	1,025	1,013	1,035	998	1,013	12,216	0	12,216
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	2,687	2,581	2,799	2,794	2,748	2,715	2,737	2,740	2,707	2,766	2,666	2,706	32,648	0	32,648
9	631.8	Contractual Services - Eng.	450	432	469	468	460	455	458	459	453	463	446	453	5,465	0	5,465
10	632.8	Contractual Services - Acct.	2,388	2,294	2,488	2,483	2,442	2,413	2,433	2,436	2,406	2,459	2,370	2,405	29,017	0	29,017
11	633.8	Contractual Services - Legal	1,439	1,382	1,499	1,496	1,472	1,454	1,466	1,468	1,450	1,482	1,428	1,449	17,485	0	17,485
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	3,711	3,565	3,866	3,859	3,796	3,751	3,780	3,785	3,739	3,821	3,682	3,738	45,094	0	45,094
14	641.8	Rental of Real Building/Real Property	2,135	2,051	2,225	2,220	2,184	2,158	2,175	2,178	2,151	2,198	2,119	2,151	25,944	0	25,944
15	642.8	Rental of Equipment	98	94	102	102	100	99	100	100	98	101	97	98	1,187	0	1,187
16	650.8	Transportation Expense	1,044	1,003	1,088	1,086	1,068	1,055	1,064	1,065	1,052	1,075	1,036	1,052	12,688	0	12,688
17	656.8	Insurance - Vehicle	1,637	1,573	1,706	1,702	1,674	1,654	1,668	1,670	1,649	1,685	1,624	1,649	19,891	0	19,891
18	657.8	Insurance - General Liability	3,365	3,233	3,506	3,499	3,442	3,401	3,428	3,432	3,390	3,465	3,339	3,389	40,888	0	40,888
19	658.8	Insurance - Workman's Comp	1,010	970	1,052	1,050	1,033	1,021	1,029	1,030	1,018	1,040	1,002	1,017	12,274	0	12,274
20	659.8	Insurance - Other	334	321	348	347	342	338	340	341	337	344	331	337	4,059	0	4,059
21	660.8	Advertising Expense	364	350	380	379	373	368	371	372	367	375	362	367	4,429	0	4,429
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	6,042	5,804	6,295	6,283	6,179	6,106	6,154	6,162	6,087	6,221	5,995	6,086	73,413	0	73,413
23	667.8	Reg. Comm. Exp. - Other	810	779	844	843	829	819	826	827	816	834	804	816	9,847	0	9,847
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	16,567	15,914	17,260	17,228	16,944	16,743	16,876	16,897	16,690	17,057	16,438	16,687	201,301	0	201,301
26		**TOTAL WATER ALLOCATED A & G EXPENSES**	115,575	111,023	120,412	120,187	118,205	116,804	117,730	117,881	116,436	118,996	114,677	116,413	1,404,339	0	1,404,339

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Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
SUMMARY OF TOTAL UTILITY ADJUSTMENTS TO O & M (6XX.1 - 6XX.8)

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the last year O & M expenses.

FPSC
Schedule: B-5(W)
Page 6 0f 9
Preparer: Kimball
Recap Schedule: B-3(W)

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							TOTAL UTILITY ADJUSTMENTS TO O&M EXPENSES							
Line No.	Account No.	and Name	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.1-.8	Salaries & Wages - Employees	1,230,626	0	0	0	0	0	0	0	0	0	0	1,230,626
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8	Employee Pensions & Benefits	305,603	0	0	0	0	0	0	0	0	0	0	305,603
4	610.1-.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.8	Purchased Power	313,123	0	0	0	0	0	0	0	0	0	0	313,123
6	616.1-.8	Fuel for Power Production	3,120	0	0	0	0	0	0	0	0	0	0	3,120
7	618.1-.8	Chemicals	7,488	0	0	0	0	0	0	0	0	0	0	7,488
8	620.1-.8	Materials & Supplies	84,879	0	0	0	0	0	0	0	0	0	0	84,879
9	631.1-.8	Contractual Services - Eng.	5,465	0	0	0	0	0	0	0	0	0	0	5,465
10	632.1-.8	Contractual Services - Acct.	29,017	0	0	0	0	0	0	0	0	0	0	29,017
11	633.1-.8	Contractual Services - Legal	17,485	0	0	0	0	0	0	0	0	0	0	17,485
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8	Contractual Services - Other	49,509	0	0	0	0	0	0	0	0	0	0	49,509
14	641.1-.8	Rental of Real Building/Real Property	25,944	0	0	0	0	0	0	0	0	0	0	25,944
15	642.1-.8	Rental of Equipment	3,529	0	0	0	0	0	0	0	0	0	0	3,529
16	650.1-.8	Transportation Expense	52,724	0	0	0	0	0	0	0	0	0	0	52,724
17	656.1-.8	Insurance - Vehicle	19,891	0	0	0	0	0	0	0	0	0	0	19,891
18	657.1-.8	Insurance - General Liability	40,888	0	0	0	0	0	0	0	0	0	0	40,888
19	658.1-.8	Insurance - Workman's Comp	22,016	0	0	0	0	0	0	0	0	0	0	22,016
20	659.1-.8	Insurance - Other	4,059	0	0	0	0	0	0	0	0	0	0	4,059
21	660.1-.8	Advertising Expense	4,429	0	0	0	0	0	0	0	0	0	0	4,429
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	73,413	0	0	0	0	0	0	0	0	0	0	73,413
23	667.1-.8	Reg. Comm. Exp. - Other	9,847	0	0	0	0	0	0	0	0	0	0	9,847
24	670.1-.8	Bad Debt Expense	35,525	0	0	0	0	0	0	0	0	0	0	35,525
25	675.1-.8	Miscellaneous Expenses	335,184	0	0	0	0	0	0	0	0	0	0	335,184
26	TOTAL WATER O & M EXPENSES		2,673,765	0	0	0	0	0	0	0	0	0	0	2,673,765

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (6XX.1 - 6XX.6)

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 7 of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES							
Line No.	Account No.	Name	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.1-.6	Salaries & Wages - Employees	283,135	0	0	0	0	0	0	0	0	0	0	283,135
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6	Employee Pensions & Benefits	70,313	0	0	0	0	0	0	0	0	0	0	70,313
4	610.1-.6	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.6	Purchased Power	300,000	0	0	0	0	0	0	0	0	0	0	300,000
6	616.1-.6	Fuel for Power Production	3,120	0	0	0	0	0	0	0	0	0	0	3,120
7	618.1-.6	Chemicals	7,488	0	0	0	0	0	0	0	0	0	0	7,488
8	620.1-.6	Materials & Supplies	37,796	0	0	0	0	0	0	0	0	0	0	37,796
9	631.1-.6	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6	Contractual Services - Other	4,415	0	0	0	0	0	0	0	0	0	0	4,415
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6	Rental of Equipment	2,342	0	0	0	0	0	0	0	0	0	0	2,342
16	650.1-.6	Transportation Expense	29,824	0	0	0	0	0	0	0	0	0	0	29,824
17	656.1-.6	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6	Insurance - Workman's Comp	5,065	0	0	0	0	0	0	0	0	0	0	5,065
20	659.1-.6	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6	Miscellaneous Expenses	44,779	0	0	0	0	0	0	0	0	0	0	44,779
26	**TOTAL WATER DIRECT O & M EXPENSES**		788,277	0	0	0	0	0	0	0	0	0	0	788,277

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXPENSES (6XX.7)

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the last year O & M expenses.

FPSC
Schedule: B-5(W)
Page 8 0f 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
					UTILITY ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXPENSES									
Line No.	Account No.	Account No. and Name	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.7	Salaries & Wages - Employees	261,382	0	0	0	0	0	0	0	0	0	0	261,382
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7	Employee Pensions & Benefits	64,909	0	0	0	0	0	0	0	0	0	0	64,909
4	610.7	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7	Purchased Power	907	0	0	0	0	0	0	0	0	0	0	907
6	616.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7	Materials & Supplies	14,435	0	0	0	0	0	0	0	0	0	0	14,435
9	631.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7	Transportation Expense	10,212	0	0	0	0	0	0	0	0	0	0	10,212
17	656.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7	Insurance - Workman's Comp	4,676	0	0	0	0	0	0	0	0	0	0	4,676
20	659.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7	Bad Debt Expense	35,525	0	0	0	0	0	0	0	0	0	0	35,525
25	675.7	Miscellaneous Expenses	89,103	0	0	0	0	0	0	0	0	0	0	89,103
26		TOTAL WATER CUSTOMER ACCOUNT EXPENSES	481,149	0	0	0	0	0	0	0	0	0	0	481,149

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 9 0f 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO ALLOCATED A&G EXPENSES							
Line No.	Account No.	Account No. and Name	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.8	Salaries & Wages - Employees	686,109	0	0	0	0	0	0	0	0	0	0	686,109
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits	170,381	0	0	0	0	0	0	0	0	0	0	170,381
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	12,216	0	0	0	0	0	0	0	0	0	0	12,216
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	32,648	0	0	0	0	0	0	0	0	0	0	32,648
9	631.8	Contractual Services - Eng.	5,465	0	0	0	0	0	0	0	0	0	0	5,465
10	632.8	Contractual Services - Acct.	29,017	0	0	0	0	0	0	0	0	0	0	29,017
11	633.8	Contractual Services - Legal	17,485	0	0	0	0	0	0	0	0	0	0	17,485
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	45,094	0	0	0	0	0	0	0	0	0	0	45,094
14	641.8	Rental of Real Building/Real Property	25,944	0	0	0	0	0	0	0	0	0	0	25,944
15	642.8	Rental of Equipment	1,187	0	0	0	0	0	0	0	0	0	0	1,187
16	650.8	Transportation Expense	12,688	0	0	0	0	0	0	0	0	0	0	12,688
17	656.8	Insurance - Vehicle	19,891	0	0	0	0	0	0	0	0	0	0	19,891
18	657.8	Insurance - General Liability	40,888	0	0	0	0	0	0	0	0	0	0	40,888
19	658.8	Insurance - Workman's Comp	12,274	0	0	0	0	0	0	0	0	0	0	12,274
20	659.8	Insurance - Other	4,059	0	0	0	0	0	0	0	0	0	0	4,059
21	660.8	Advertising Expense	4,429	0	0	0	0	0	0	0	0	0	0	4,429
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	73,413	0	0	0	0	0	0	0	0	0	0	73,413
23	667.8	Reg. Comm. Exp. - Other	9,847	0	0	0	0	0	0	0	0	0	0	9,847
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	201,301	0	0	0	0	0	0	0	0	0	0	201,301
26		**TOTAL WATER A & G EXPENSES**	1,404,339	0	0	0	0	0	0	0	0	0	0	1,404,339

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - TOTAL O&M (.1 - .8) - 1995 WATER

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 1 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No.	and Name	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount	Difference %
1	601.1-.8	Salaries & Wages - Employees	1,134,659	1,230,626	95,966	8.46%
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.8	Employee Pensions & Benefits	271,976	305,603	33,627	12.36%
4	610.1-.8	Purchased Water	0	0	0	0.00%
5	615.1-.8	Purchased Power	286,309	313,123	26,814	9.37%
6	616.1-.8	Fuel for Power Production	2,184	3,120	936	42.86%
7	618.1-.8	Chemicals	6,185	7,488	1,303	21.07%
8	620.1-.8	Materials & Supplies	90,339	84,879	(5,460)	(6.04%)
9	631.1-.8	Contractual Services - Eng.	0	5,465	5,465	100.00%
10	632.1-.8	Contractual Services - Acct.	28,081	29,017	936	3.33%
11	633.1-.8	Contractual Services - Legal	22,262	17,485	(4,777)	(21.46%)
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.8	Contractual Services - Other	94,242	49,509	(44,733)	(47.47%)
14	641.1-.8	Rental of Real Building/Real Property	24,246	25,944	1,698	7.00%
15	642.1-.8	Rental of Equipment	1,692	3,529	1,837	108.57%
16	650.1-.8	Transportation Expense	47,515	52,724	5,209	10.96%
17	656.1-.8	Insurance - Vehicle	18,433	19,891	1,458	7.91%
18	657.1-.8	Insurance - General Liability	42,174	40,888	(1,286)	(3.05%)
19	658.1-.8	Insurance - Workman's Comp	20,196	22,016	1,820	9.01%
20	659.1-.8	Insurance - Other	3,828	4,059	232	6.05%
21	660.1-.8	Advertising Expense	4,545	4,429	(116)	(2.56%)
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	73,406	73,413	7	0.01%
23	667.1-.8	Reg. Comm. Exp. - Other	14,946	9,847	(5,099)	(34.11%)
24	670.1-.8	Bad Debt Expense	20,526	35,525	14,999	73.07%
25	675.1-.8	Miscellaneous Expenses	239,311	335,184	95,873	40.06%
26	**TOTAL WATER O & M EXPENSES**		2,447,057	2,673,765	226,708	9.26%
27	**TOTAL (LESS ACCTS 666 & 667)**		2,358,705	2,590,505	231,800	9.83%

NOTE: See Volume II for variance explanations.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1995
WATER

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No. and Name	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount	Difference %	NOTES
	(1)	(2)	(3)	(4) (3 - 2)	(5) (4 / 2)	
1	601.1-.6 Salaries & Wages - Employees	215,163	283,135	67,972	31.59%	
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	
3	604.1-.6 Employee Pensions & Benefits	51,573	70,313	18,740	36.34%	
4	610.1-.6 Purchased Water	0	0	0	0.00%	
5	615.1-.6 Purchased Power	274,538	300,000	25,462	9.27%	
6	616.1-.6 Fuel for Power Production	2,184	3,120	936	42.86%	
7	618.1-.6 Chemicals	6,185	7,488	1,303	21.07%	
8	620.1-.6 Materials & Supplies	40,358	37,796	(2,562)	(6.35%)	
9	631.1-.6 Contractual Services - Eng.	0	0	0	0.00%	
10	632.1-.6 Contractual Services - Acct.	0	0	0	0.00%	
11	633.1-.6 Contractual Services - Legal	0	0	0	0.00%	
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0.00%	
13	635.1-.6 Contractual Services - Other	16,701	4,415	(12,286)	(73.56%)	
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0.00%	
15	642.1-.6 Rental of Equipment	146	2,342	2,196	1504.11%	
16	650.1-.6 Transportation Expense	32,755	29,824	(2,931)	(8.95%)	
17	656.1-.6 Insurance - Vehicle	0	0	0	0.00%	
18	657.1-.6 Insurance - General Liability	0	0	0	0.00%	
19	658.1-.6 Insurance - Workman's Comp	3,829	5,065	1,236	32.28%	
20	659.1-.6 Insurance - Other	0	0	0	0.00%	
21	660.1-.6 Advertising Expense	0	0	0	0.00%	
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0.00%	
24	670.1-.6 Bad Debt Expense	0	0	0	0.00%	
25	675.1-.6 Miscellaneous Expenses	4,825	44,779	39,954	828.06%	
26	**TOTAL WATER O & M EXPENSES**	648,257	788,277	140,020	21.60%	
27	**TOTAL (LESS ACCTS 666 & 667)**	648,257	788,277	140,020	21.60%	

NOTE: See Volume II for variance explanations.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - CUSTOMER ACCOUNT EXPENSES (.7) - 1995 WATER

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 3 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No.	Account Name	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount	Difference %
1	601.7	Salaries & Wages - Employees	270,311	261,382	(8,929)	(3.30%)
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.7	Employee Pensions & Benefits	64,793	64,909	116	0.18%
4	610.7	Purchased Water	0	0	0	0.00%
5	615.7	Purchased Power	1,030	907	(123)	(11.94%)
6	616.7	Fuel for Power Production	0	0	0	0.00%
7	618.7	Chemicals	0	0	0	0.00%
8	620.7	Materials & Supplies	16,168	14,435	(1,733)	(10.72%)
9	631.7	Contractual Services - Eng.	0	0	0	0.00%
10	632.7	Contractual Services - Acct.	0	0	0	0.00%
11	633.7	Contractual Services - Legal	0	0	0	0.00%
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.7	Contractual Services - Other	0	0	0	0.00%
14	641.7	Rental of Real Building/Real Property	2,350	0	(2,350)	(100.00%)
15	642.7	Rental of Equipment	56	0	(56)	(100.00%)
16	650.7	Transportation Expense	6,592	10,212	3,620	54.91%
17	656.7	Insurance - Vehicle	0	0	0	0.00%
18	657.7	Insurance - General Liability	0	0	0	0.00%
19	658.7	Insurance - Workman's Comp	4,812	4,676	(135)	(2.81%)
20	659.7	Insurance - Other	0	0	0	0.00%
21	660.7	Advertising Expense	0	0	0	0.00%
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0.00%
24	670.7	Bad Debt Expense	20,526	35,525	14,999	73.07%
25	675.7	Miscellaneous Expenses	19,275	89,103	69,828	362.27%
26		**TOTAL WATER O & M EXPENSES**	405,913	481,149	75,237	18.54%
27		**TOTAL (LESS ACCTS 666 & 667)**	405,913	481,149	75,237	18.54%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - A&G EXPENSES (.8) - 1995
WATER

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 4 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No. and Name		(1)	(2) Historic Year Ended 12/31/94	(3) Interim Test Year Ended 12/31/95	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %
1	601.8	Salaries & Wages - Employees		649,186	686,109	36,923	5.69%
2	603.8	Salaries & Wages - Officers, Etc.		0	0	0	0.00%
3	604.8	Employee Pensions & Benefits		155,610	170,381	14,772	9.49%
4	610.8	Purchased Water		0	0	0	0.00%
5	615.8	Purchased Power		10,741	12,216	1,475	13.73%
6	616.8	Fuel for Power Production		0	0	0	0.00%
7	618.8	Chemicals		0	0	0	0.00%
8	620.8	Materials & Supplies		33,813	32,648	(1,166)	(3.45%)
9	631.8	Contractual Services - Eng.		0	5,485	5,485	100.00%
10	632.8	Contractual Services - Acct.		28,081	29,017	936	3.33%
11	633.8	Contractual Services - Legal		22,262	17,485	(4,777)	(21.46%)
12	634.8	Contractual Services - Mgmt Fees		0	0	0	0.00%
13	635.8	Contractual Services - Other		77,541	45,094	(32,447)	(41.84%)
14	641.8	Rental of Real Building/Real Property		21,896	25,944	4,049	18.49%
15	642.8	Rental of Equipment		1,490	1,187	(302)	(20.27%)
16	650.8	Transportation Expense		8,168	12,688	4,520	55.34%
17	656.8	Insurance - Vehicle		18,433	19,891	1,458	7.91%
18	657.8	Insurance - General Liability		42,174	40,888	(1,286)	(3.05%)
19	658.8	Insurance - Workman's Comp		11,556	12,274	719	6.22%
20	659.8	Insurance - Other		3,828	4,059	232	6.06%
21	660.8	Advertising Expense		4,545	4,429	(116)	(2.55%)
22	666.8	Reg. Comm. Exp. - Rate Case Amort.		73,406	73,413	7	0.01%
23	667.8	Reg. Comm. Exp. - Other		14,946	9,847	(5,099)	(34.12%)
24	670.8	Bad Debt Expense		0	0	0	0.00%
25	675.8	Miscellaneous Expenses		215,211	201,301	(13,909)	(6.46%)
26	**TOTAL WATER O & M EXPENSES**			1,392,887	1,404,339	11,454	0.82%
27	**TOTAL (LESS ACCTS 666 & 667)**			1,304,535	1,321,078	16,546	1.27%

NOTE: See Volume II for variance explanations.

CONTRACTUAL SERVICES - 1995

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

FPSC
Schedule: B-9(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
1	**See Volume II for detailed support.**			

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1995

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

FPSC
Schedule: B-10
Page 1 of 1
Preparer: Ludsen

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	See Volume II, Allocation of 1995 Rate Case Expense for detail.				
2					
3					
4					
5					
6					
7					

8 Estimate Through
9 [ ] PAA
10 [x] Commission Hearing
11
12 Amortization Period 4 Years
13 Explanation if different from Section 367.0816, Florida Statutes:
14
15 Amortization of Rate Case Expense:

		(A) Total	Water
Prior Unamortized Rate Case Expense			
Marco Island	Docket No. 920655-WS	$134,310	
GIGA	Docket No. 920199-WS	840,374	
Lehigh	Docket No. 911188-WS	99,988	
		1,074,672	
Current Rate Case Expense			
Total Projected Rate Case Expense			
Annual Amortization		$373,256	$73,413

29 Method of Allocation Between Plants:
30 Average Number of Customers (Plant Specific)
31 See Volume II, Allocation of 1995 Rate Case Expense for detail.
32

Note: May not cross foot due to rounding.

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS - 1995
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide an analysis of all maintenance projects greater than 2% of the projected test year revenues per system which occurred during the 2 years prior to the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description of the total cost or budgeted amount and how often the project should be repeated.

FPSC
Schedule: B-11(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Date	(2) Description	(3) Total Water Cost	(4) How often to repeat
		Maintenance projects greater than 2% of test year revenues per system		
1	**See Volume II for detailed support.**			

ALLOCATION OF EXPENSES - 1995

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

FPSC
Schedule: B-12(W)
Page 1 of 1
Preparer: Kimball

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules

Please refer to Volume II for a complete description of allocated items, the allocation percentages, a description of the allocation methods, the amounts allocated and supporting schedules.

For rate making purposes, the following are the items which are allocated in this filing:

A-SCHEDULES (RATE BASE):

Allocated Items	Allocation Basis	Recap Schedules
(A) Deferred Taxes	Avg Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-1 (W)
(B) General Plant	Average No. of Customers (Total Company)	A-5 (W)
(C) General Plant Blanket Additions	Average No. of Customers (Total Company)	A-5 (W)
(D) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W)
(E) Unfunded OPEBs	Average No. of Customers (Total Company)	A-17 (W)

B-SCHEDULES (INCOME STATEMENT):

Allocated Items	Allocation Basis	Recap Schedules
(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	B-16 (W)
(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-5 (W)
(E) Property Taxes	Net Taxable Value	B-15 (W)

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1995
SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-13(W)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W), B-18 (W)
Supporting Schedules: A-5 (W), F-Schedules

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
			DEPRECIATION RATE		1995 DEPRECIATION EXPENSE			1995 USED & USEFUL DEPRECIATION EXPENSE		
Line No.	Account No. and Name	1995 Avg. Adj. PIS	Life	Rate (%)	Per Books	Utility Adjustment	Adjusted Depreciation Expense	Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful Depreciation Exp.
1	INTANGIBLE PLANT								0	
2	301.1 Organization	0	40	2.50%	0	0	0	0.00%	0	0
3	302.1 Franchise	8,117	40	2.50%	203	0	203	0.00%	0	203
4	339.1 Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
5	SOURCE OF SUPPLY & PUMPING								0	
6	303.2 Land & Land Rights	35,250	NA	NA	0	0	0	0.00%	0	0
7	304.2 Structures & Improvements	397,486	33	3.03%	12,044	0	12,044	13.36%	1,608	10,435
8	305.2 Collect. & Impound.	0	50	2.00%	0	0	0	13.36%	0	0
9	306.2 Lake, River & Other	0	40	2.50%	0	0	0	13.36%	0	0
10	307.2 Wells & Springs	351,169	30	3.33%	11,694	0	11,694	13.36%	1,562	10,132
11	308.2 Infiltration Galleries	0	40	2.50%	0	0	0	13.36%	0	0
12	309.2 Supply Mains	520,178	35	2.86%	14,877	0	14,877	13.36%	1,987	12,890
13	310.2 Power Generation Equpi.	258,256	20	5.00%	12,913	0	12,913	13.36%	1,725	11,188
14	311.2 Pumping Equipment	1,215,364	20	5.00%	60,768	0	60,768	19.19%	11,662	49,106
15	339.2 Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
16	WATER TREATMENT PLANT								0	
17	303.3 Land & Land Rights	0	NA	NA	0	0	0	0.00%	0	0
18	304.3 Structures & Improvements	5,037	33	3.03%	153	0	153	0.00%	0	153
19	320.3 Water Treatment Equip.	137,021	22	4.55%	6,234	0	6,234	0.00%	0	6,234
20	321.3 Permeators	0	5	20.00%	0	0	0	0.00%	0	0
21	339.3 Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
22	TRANSMISSION & DISTRIBUTION								0	
23	303.4 Land & Land Rights	0	NA	NA	0	0	0	0.00%	0	0
24	304.4 Structures & Improvements	56,311	33	3.03%	1,706	0	1,706	0.00%	0	1,706
25	330.4 Distr. Reservoirs	870,746	37	2.70%	23,510	0	23,510	0.00%	0	23,510
26	331.4 Transmission & Distribution	6,859,029	43	2.33%	159,815	0	159,815	27.44%	43,851	115,964
27	333.4 Services	3,161,461	40	2.50%	79,037	0	79,037	0.00%	0	79,037
28	334.4 Meters & Meter Installation	2,092,632	20	5.00%	104,632	0	104,632	0.00%	0	104,632
29	335.4 Hydrants	157,175	45	2.22%	3,489	0	3,489	0.00%	0	3,489
30	339.4 Other Plant & Misc.	743	25	4.00%	30	0	30	0.00%	0	30
31	GENERAL PLANT								0	
32	303.5 Land & Land Rights	76,745	NA	NA	0	0	0	0.00%	0	0
33	304.5 Structures & Improvements	725,222	40	2.50%	18,131	0	18,131	0.00%	0	18,131
34	340.5 Office Furniture & Equipment	447,389	15	6.67%	29,841	0	29,841	0.00%	0	29,841
35	340.51 Computer Equipment	1,083,868	6	16.67%	180,681	0	180,681	0.00%	0	180,681
36	341.5 Transportation Equipment	647,429	6	16.67%	107,926	0	107,926	0.00%	0	107,926
37	342.5 Stores Equipment	6,881	18	5.56%	383	0	383	0.00%	0	383
38	343.5 Tools, Shop & Garage	245,593	16	6.25%	15,350	0	15,350	0.00%	0	15,350
39	344.5 Laboratory Equipment	148,499	15	6.67%	9,905	0	9,905	0.00%	0	9,905
40	345.5 Power Operated Equipment	235,648	12	8.33%	19,629	0	19,629	0.00%	0	19,629
41	346.5 Communication Equipment	122,168	10	10.00%	12,217	0	12,217	0.00%	0	12,217
42	347.5 Miscellaneous Equipment	57,203	15	6.67%	3,815	0	3,815	0.00%	0	3,815
43	348.5 Other Tangible Plant	45,416	10	10.00%	4,542	0	4,542	0.00%	0	4,542
44	INTANGIBLE PLANT	8,117		2.50%	203	0	203	0.00%	0	203
45	SUPPLY & PUMPING	2,777,703		4.04%	112,296	0	112,296	16.51%	18,545	93,751
46	WATER TREATMENT PLANT	142,058		4.50%	6,387	0	6,387	0.00%	0	6,387
47	TRANSMISSION & DISTRIBUTION	13,198,097		2.82%	372,219	0	372,219	11.78%	43,851	328,368
48	GENERAL PLANT	3,842,061		10.47%	402,420	0	402,420	0.00%	0	402,420
49	TOTAL DEPRECIATION EXPENSE	19,968,036		4.47%	893,525	0	893,525	6.98%	62,396	831,129
50	LESS: AMORTIZATION OF CIAC				(254,552)	0	(254,552)		(5,071)	(249,481)
51	ET DEPRECIATION EXPENSE - WATER				638,973	0	638,973		57,325	581,648

Column:
(2) from Schedule A-5, page 1, column 11.
(8) from F Schedules

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1995
CIAC AMORTIZATION EXPENSE

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-13(W)
Page 2 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3
Supporting Schedules: A-12(W), B-13(W)3/3

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				1995 CIAC AMORTIZATION EXPENSE			1995 USED & USEFUL CIAC AMORTIZATION EXPENSE		
	WATER	1995 Avg. Adj.	CIAC Amort.				Composite Non-used		
Line No.	CIAC Classifications	CIAC Balance	Composite Rate	Per Books	Utility Adjustment	Utility Adjusted CIAC Amort.	and Useful Percentage	Non-used and Useful Amount	Used and Useful CIAC Amort.
1	Plant Capacity Fees	1,969,211	3.79%	74,633	0	74,633	0.00%	0	74,633
2	Line/Main Extension Fees	1,713,079	2.33%	39,915	0	39,915	0.00%	0	39,915
3	Meter Installation Fees	980,208	5.00%	49,010	0	49,010	0.00%	0	49,010
4	Contributed Lines	1,477,988	2.33%	34,437	0	34,437	11.78%	4,057	30,380
5	Contributed Property Other Than Lines	201,314	3.05%	6,140	0	6,140	16.51%	1,014	5,126
6	Service Installation Fees	2,016,669	2.50%	50,417	0	50,417	0.00%	0	50,417
7	**TOTAL WATER CIAC AMORT. EXP.**	8,358,489		254,552	0	254,552		5,071	249,481

Column:
(2) from A-12 (W)
(3) from B-13 (W) (page 3 of 3)
(7) from B-13 (W) (page 1 of 3)

Notes:
1. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 3)

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1995
COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-13(W)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3,2/3
Supporting Schedules: A-5(W)

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1995 COMPOSITE CIAC AMORTIZATION RATE Average Adjusted UPIS	(3) Average Adjusted Dep. Exp.	(4) Composite CIAC Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	397,486	12,044	3.03%
3	305.2 Collecting & Impounding reservoirs	0	0	0.00%
4	306.2 Lake, River & Other Intakes	0	0	0.00%
5	307.2 Wells & Springs	351,169	11,694	3.33%
6	308.2 Infiltration Galleries & Tunnels	0	0	0.00%
7	309.2 Supply Mains	520,178	14,877	2.86%
8	310.2 Power Generation Equipment	258,256	12,913	5.00%
9	311.2 Pumping Equipment	1,215,364	60,768	5.00%
10	339.2 Other Plant & Miscellaneous	0	0	0.00%
11	304.3 Structures & Improvements	5,037	153	3.04%
12	320.3 Water Treatment Equipment	137,021	6,234	4.55%
13	321.3 Permeators	0	0	0.00%
14	339.3 Other Plant & Miscellaneous	0	0	0.00%
15	330.4 Distribution Reservoirs	870,746	23,510	2.70%
16	**COMPOSITE RATE**	3,755,257	142,193	3.79%
17	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
18	304.4 Structures & Improvements	56,311	1,706	3.03%
19	331.4 Transmission & Distribution	6,859,029	159,815	2.33%
20	335.4 Hydrants	157,175	3,489	2.22%
21	339.4 Other Plant & Miscellaneous	743	30	4.04%
22	**COMPOSITE RATE**	7,073,258	165,040	2.33%
23	**METER INSTALLATION FEES:**			
24	334.4 Meters & Meter Installation	2,092,632	104,632	5.00%
25	**COMPOSITE RATE**	2,092,632	104,632	5.00%
26	**SERVICE INSTALLATION FEES:**			
27	333.4 Services	3,161,461	79,037	2.50%
28	**COMPOSITE RATE**	3,161,461	79,037	2.50%
29	**OTHERS: (Weighted Average of Above Rates):**			
30	Plant Capacity Fees (Line 16)	3,755,257	142,193	3.79%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	7,073,258	165,040	2.33%
32	Meter Installation Fees (Line 25)	2,092,632	104,632	5.00%
33	Service Installation Fees (Line 28)	3,161,461	79,037	2.50%
34	**COMPOSITE RATE**	16,082,608	490,902	3.05%

Column:
(2) is From Schedule B-13 (W), page 1, Column 2.
(3) is From Schedule B-13 (W), page 1, Column 7.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1995
UNDER PRESENT INCOME

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)	(6)
		1995 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	254,602	0	254,602	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	98,450	0	98,450	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	98,450	0	98,450		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	171,037	0	171,037		
8	Non-used & Useful Property Tax Add-back (1)		14,952	14,952		
9	Adjusted Real Estate & Personal Property Tax	171,037	14,952	185,989		
10	Non-used & Useful Percent			11.61%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(21,593)	(21,593)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	171,037	(6,641)	164,396		
13	**OTHER:**	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	**TOTAL OTHER**	0	0	0		
18	**TOTAL TAXES OTHER (PRESENT INCOME)**	524,088	(6,641)	517,447		B-1(W)1/3,2/3

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

FPSC
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	5,657,816	0	5,657,816	B-4(W)
3	Less:				
4	O & M Expenses	2,673,765	0	2,673,765	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	581,648	0	581,648	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	524,088	(6,641)	517,447	B-15(W)
8	Pre-Tax Operating Expenses	3,779,502	(6,641)	3,772,861	
9	**PRE-TAX OPERATING INCOME**	1,878,314	6,641	1,884,955	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	1,878,314	6,641	1,884,955	
12	Less:				
13	Interest Expense:				
14	Rate Base	7,756,944	(145,563)	7,611,381	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	391,726	(7,351)	384,375	C-3
17	Net Taxable Income (L11 - L16)	1,486,588	13,992	1,500,580	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	573,451	5,397	578,849	
20	Less:				
21	Parent Debt Adjustment	31,199	0	31,199	C-1(W)
22	Investment Tax Credit	4,973	0	4,973	C-7(W)
23	**TOTAL INCOME TAXES**	537,280	5,397	542,678	

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1995

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that shows the calculation of the acquisition adjustment amortization expense for the test year.

FPSC
Schedule: B-18 (W)
Page 1 of 1
Preparer: Kimball
Supporting Schedules: B-13 (W)
Recap Schedule: B-1 (W)

	(1)	(2)	(3)	(4)	(5)	(6)
		ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Average Adjusted Acquisition Adjustment Balance	0			A-20 (W)	
2	Last Authorized Amortization Rate					
3	Total Amortization Expense	0	0	0		
4	Non-Used & Useful Amort. Exp.	0	0	0	From Below	
5	**NET AMORTIZATION EXPENSE**	0	0	0		B-1 (W)

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

		1995 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Adjusted Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
6	Total Amortization Expense	0	0	0	From Above	
7	Composite Non-Used & Useful Depreciation Rate (%)	6.98%	0.00%	6.98%	B-13 (W)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)
		1995 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	231,947	0	231,947	A-5 (W)
2	Utility Land & Land Rights	5,341	0	5,341	A-5 (W)
3	Non-Used and Useful	(64)	0	(64)	A-7 (W)
4	Construction Work in Progress	0	0	0	—
5	Accumulated Depreciation	(79,275)	0	(79,275)	A-9 (W)
6	CIAC	0	0	0	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	0	0	0	A-14 (W)
9	Acquisition Adjustments	0	0	0	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (W)
11	Advances for Construction	0	0	0	A-16 (W)
12	Unfunded Post-Retirement Benefits	(2,103)	0	(2,103)	Vol. II
13	Deferred Taxes	(3,612)	0	(3,612)	C-7 (W)
14	Working Capital Allowance	5,987	0	5,987	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	158,221	0	158,221	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1995

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC
Schedule: A-3 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**A. UTILITY PLANT IN SERVICE:**			A-5 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6				
7		0	0	
8	**B. UTILITY LAND & LAND RIGHTS:**			A-5 (W)
9	1.	0	0	
10				
11	2.	0	0	
12				
13				
14		0	0	
15	**C. NON-USED AND USEFUL:**			A-7 (W)
16	1.	0	0	
17				
18	2.	0	0	
19				
20				
21		0	0	
22	**D. CONSTRUCTION WORK IN PROGRESS:**			
23	1.	0	0	
24				
25	2.	0	0	
26				
27				
28		0	0	
29	**E. ACCUMULATED DEPRECIATION:**			A-9 (W)
30	1.	0	0	
31				
32	2.	0	0	
33				
34				
35		0	0	
36	**F. CIAC:**			A-12 (W)
37	1.	0	0	
38				
39	2.	0	0	
40				
41				
42		0	0	
43				
44	**SUBTOTAL**	0	0	

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1995

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC
Schedule: A-3 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**G. ACCUMULATED AMORTIZATION OF CIAC**			A-14 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6		0	0	
7	**H. ACQUISITION ADJUSTMENT**			A-20 (W)
8	1.	0	0	
9				
10	2.	0	0	
11				
12		0	0	
13	**I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS**			A-20 (W)
14	1.	0	0	
15				
16	2.	0	0	
17				
18		0	0	
19	**J. ADVANCES FOR CONSTRUCTION**			A-16 (W)
20	1.	0	0	
21				
22	2.	0	0	
23				
24		0	0	
25	**K. DEFERRED TAXES**			C-6 (W)
26	1.	0	0	
27				
28	2.	0	0	
29				
30		0	0	
31	**L. WORKING CAPITAL ALLOWANCE**			A-17 (W)
32	1.	0	0	
33				
34	2.	0	0	
35				
36		0	0	
37	**M. OTHER**			A-21 (W)
38	1.	0	0	
39				
40	2.	0	0	
41				
42		0	0	
43				
44	**TOTAL WATER RATE BASE ADJUSTMENTS**	0	0	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-4 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Plant In Service Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22	**12/21/87 Balance Per Books**	113,175
23	Utility Adjustment to ordered balance (1)	0
24	1988 Additions	15,660
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	15,660
28	**12/31/88 Balance**	128,835
29		
30		
31	1989 Additions	9,702
32	1989 Retirements	1,553
33	1989 Adjustments	0
34	1989 Net Additions	8,149
35	**12/31/89 Balance**	136,984
36		
37		
38	1990 Additions	3,884
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	3,884
42	**12/31/90 Balance**	140,868

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF WATER PLANT IN SERVICE - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-4 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Water Plant In Service Year-End Balances
1	**12/31/90 Balance**		140,868
2			
3			
4	1991 Additions		4,185
5	1991 Retirements		7,280
6	1991 Adjustments		0
7	1991 Net Additions		(3,095)
8	**12/31/91 Balance**		137,773
9			
10			
11	1992 Additions		165
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		165
15	**12/31/92 Balance**		137,938
16			
17			
18	1993 Additions		58,312
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	19,723
21	1993 Net Additions		78,035
22	**12/31/93 Balance**		215,972
23			
24			
25	1994 Additions		16,981
26	1994 Retirements		2,081
27	1994 Adjustments		0
28	1994 Net Additions		14,900
29	**12/31/94 Balance**		230,872
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(427)
32	1995 Additions		14,275
33	1995 Retirements		587
34	1995 Adjustments		0
35	1995 Net Additions		13,687
36	**12/31/95 Balance**		244,132
37			
38			
39	1996 Additions		
40	1996 Retirements		
41	1996 Adjustments		
42	1996 Net Additions		
43	**12/31/96 Balance**		

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the beginning, ending and average balances of PIS by account for the the prior year and the test year.

FPSC
Schedule: A-5 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1995 PLANT IN SERVICE							1995 AVERAGE BALANCE		
Line No.	Account No. and Name	Balance Per Books 12/31/94	Net Additions 12/31/94 - 12/31/95 Gross	Retirements	Net	Balance Per Books 12/31/95	Utility Adjustments	Adjusted Balance 12/31/95	Balance Per Books	Utility Adjustments	Adjusted Utility Balance
1	INTANGIBLE PLANT										
2	301.1 Organization	2,095	0	0	0	2,095	0	2,095	2,095	0	2,095
3	302.1 Franchises	6,548	0	0	0	6,548	0	6,548	6,548	0	6,548
4	339.1 Other Plant & Miscellaneous	222	0	0	0	222	0	222	222	0	222
5	SOURCE OF SUPPLY & PUMPING										
6	303.2 Land & Land Rights	4,195	0	0	0	4,195	0	4,195	4,195	0	4,195
7	304.2 Structures & Improvements	11,980	0	0	0	11,980	0	11,980	11,980	0	11,980
8	305.2 Collecting & Impounding reservoirs	27	0	0	0	27	0	27	27	0	27
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	11,218	0	0	0	11,218	0	11,218	11,218	0	11,218
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	75	0	0	0	75	0	75	75	0	75
13	310.2 Power Generation Equipment	50,528	0	0	0	50,528	0	50,528	50,528	0	50,528
14	311.2 Pumping Equipment	43,618	0	0	0	43,618	0	43,618	43,618	0	43,618
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT										
17	303.3 Land & Land Rights	25	0	0	0	25	0	25	25	0	25
18	304.3 Structures & Improvements	11,789	0	0	0	11,789	0	11,789	11,789	0	11,789
19	320.3 Water Treatment Equipment	7,935	41	0	41	7,977	0	7,977	7,956	0	7,956
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
22	TRANSMISSION & DISTRIBUTION										
23	303.4 Land & Land Rights	5	0	0	0	5	0	5	5	0	5
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	3,520	0	0	0	3,520	0	3,520	3,520	0	3,520
26	331.4 Transmission & Distribution	9,213	1,185	0	1,185	10,398	0	10,398	9,805	0	9,805
27	333.4 Services	6,455	1,667	0	1,667	8,122	0	8,122	7,289	0	7,289
28	334.4 Meters & Meter Installation	9,425	1,785	0	1,785	11,210	0	11,210	10,318	0	10,318
29	335.4 Hydrants	173	65	0	65	238	0	238	206	0	206
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
31	GENERAL PLANT										
32	303.5 Land & Land Rights	1,116	0	0	0	1,116	0	1,116	1,116	0	1,116
33	304.5 Structures & Improvements	9,950	1,207	(14)	1,193	11,143	0	11,143	10,546	0	10,546
34	340.5 Office Furniture & Equipment	6,071	871	0	871	6,941	0	6,941	6,506	0	6,506
35	340.51 Computer Equipment	14,956	1,611	0	1,611	16,567	0	16,567	15,762	0	15,762
36	341.5 Transportation Equipment	9,101	1,184	(555)	629	9,730	0	9,730	9,415	0	9,415
37	342.5 Stores Equipment	99	3	0	3	101	0	101	100	0	100
38	343.5 Tools, Shop & Garage Equipment	3,402	340	(1)	339	3,741	0	3,741	3,571	0	3,571
39	344.5 Laboratory Equipment	966	2,388	0	2,388	3,353	0	3,353	2,159	0	2,159
40	345.5 Power Operated Equipment	3,373	111	(3)	108	3,481	0	3,481	3,427	0	3,427
41	346.5 Communication Equipment	1,535	484	0	484	2,019	0	2,019	1,777	0	1,777
42	347.5 Miscellaneous Equipment	811	55	(14)	41	853	0	853	832	0	832
43	348.5 Other Tangible Plant	22	1,276	0	1,276	1,298	0	1,298	660	0	660
44	**INTANGIBLE PLANT**	8,863	0	0	0	8,863	0	8,863	8,863	0	8,863
45	**SUPPLY & PUMPING**	121,642	0	0	0	121,642	0	121,642	121,641	0	121,641
46	**WATER TREATMENT PLANT**	19,749	41	0	41	19,791	0	19,791	19,770	0	19,770
47	**TRANSMISSION & DISTRIBUTION**	28,791	4,703	0	4,703	33,494	0	33,494	31,143	0	31,143
48	**GENERAL PLANT**	51,401	9,530	(587)	8,943	60,343	0	60,343	55,871	0	55,871
49	**TOTAL PLANT IN SERVICE**	230,445	14,275	(587)	13,687	244,132	0	244,132	237,288	0	237,288
50	**LAND & LAND RIGHTS**	5,341	0	0	0	5,341	0	5,341	5,341	0	5,341
51	**TOTAL PIS LESS LAND**	225,104	14,275	(587)	13,687	238,791	0	238,791	231,947	0	231,947

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide month ending balances for PIS by account for each month of the test year, the ending balance for the prior year and the test year average balance

FPSC
Schedule: A-5 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

Line No	(1) Account No. and Name	(2) Balance Per Books 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/95	(15) Net Additions	(16) Average Balance 1995
1	**INTANGIBLE PLANT**															
2	301.1 Organization	2,095	2,095	2,095	2,095	2,095	2,095	2,095	2,095	2,095	2,095	2,095	2,095	2,095	0	2,095
3	302.1 Franchises	6,546	6,546	6,546	6,546	6,546	6,546	6,546	6,546	6,546	6,546	6,546	6,546	6,546	0	6,546
4	339.1 Other Plant & Miscellaneous	222	222	222	222	222	222	222	222	222	222	222	222	222	0	222
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	4,195	4,195	4,195	4,195	4,195	4,195	4,195	4,195	4,195	4,195	4,195	4,195	4,195	0	4,195
7	304.2 Structures & Improvements	11,980	11,980	11,980	11,980	11,980	11,980	11,980	11,980	11,980	11,980	11,980	11,980	11,980	0	11,980
8	305.2 Collecting & Impounding reservoirs	27	27	27	27	27	27	27	27	27	27	27	27	27	0	27
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	11,218	11,218	11,218	11,218	11,218	11,218	11,218	11,218	11,218	11,218	11,218	11,218	11,218	0	11,218
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	75	75	75	75	75	75	75	75	75	75	75	75	75	0	75
13	310.2 Power Generation Equipment	50,528	50,528	50,528	50,528	50,528	50,528	50,528	50,528	50,528	50,528	50,528	50,528	50,528	0	50,528
14	311.2 Pumping Equipment	43,618	43,618	43,618	43,618	43,618	43,618	43,618	43,618	43,618	43,618	43,618	43,618	43,618	0	43,618
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	25	25	25	25	25	25	25	25	25	25	25	25	25	0	25
18	304.3 Structures & Improvements	11,789	11,789	11,789	11,789	11,789	11,789	11,789	11,789	11,789	11,789	11,789	11,789	11,789	0	11,789
19	320.3 Water Treatment Equipment	7,935	7,936	7,936	7,936	7,936	7,936	7,936	7,936	7,936	7,936	7,936	7,936	7,977	41	7,956
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	5	5	5	5	5	5	5	5	5	5	5	5	5	0	5
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	3,520	3,520	3,520	3,520	3,520	3,520	3,520	3,520	3,520	3,520	3,520	3,520	3,520	0	3,520
26	331.4 Transmission & Distribution	9,213	9,221	9,221	9,221	9,221	9,221	9,221	9,221	9,221	9,221	9,231	9,231	10,398	1,185	9,805
27	333.4 Services	6,455	6,467	6,467	6,467	6,467	6,467	6,467	6,467	6,467	6,467	6,481	6,481	8,122	1,667	7,289
28	334.4 Meters & Meter Installation	9,425	9,437	9,437	9,437	9,437	9,437	9,437	9,437	9,437	9,437	9,452	9,452	11,210	1,785	10,318
29	335.4 Hydrants	173	173	173	173	173	173	173	173	173	173	174	174	238	65	206
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	1,116	1,116	1,116	1,116	1,116	1,116	1,116	1,116	1,116	1,116	1,116	1,116	1,116	0	1,116
33	304.5 Structures & Improvements	9,950	9,958	9,972	9,988	10,001	10,007	10,545	10,546	10,546	10,546	10,546	10,546	11,143	1,193	10,546
34	340.5 Office Furniture & Equipment	6,071	6,076	6,087	6,099	6,106	6,112	6,501	6,501	6,501	6,501	6,501	6,501	6,941	871	6,506
35	340.51 Computer Equipment	14,956	14,966	14,986	15,008	15,025	15,033	15,752	15,753	15,753	15,753	15,753	15,753	16,567	1,611	15,762
36	341.5 Transportation Equipment	9,101	9,108	9,120	9,119	9,128	9,134	9,656	9,656	9,656	9,656	9,656	9,656	9,730	629	9,415
37	342.5 Stores Equipment	99	99	99	99	99	99	100	100	100	100	100	100	101	3	100
38	343.5 Tools, Shop & Garage Equipment	3,402	3,404	3,408	3,413	3,416	3,418	3,570	3,570	3,570	3,570	3,570	3,570	3,741	339	3,571
39	344.5 Laboratory Equipment	966	981	1,011	1,043	1,068	1,080	2,144	2,147	2,147	2,147	2,147	2,147	3,353	2,388	2,159
40	345.5 Power Operated Equipment	3,373	3,373	3,375	3,376	3,377	3,378	3,427	3,428	3,428	3,428	3,428	3,428	3,481	108	3,427
41	346.5 Communication Equipment	1,535	1,536	1,544	1,550	1,555	1,558	1,774	1,774	1,774	1,774	1,774	1,774	2,019	484	1,777
42	347.5 Miscellaneous Equipment	811	812	812	812	813	813	838	838	838	838	838	838	853	41	832
43	348.5 Other Tangible Plant	22	31	46	64	77	83	652	654	654	654	654	654	1,298	1,276	660
44	**INTANGIBLE PLANT**	8,863	8,863	8,863	8,863	8,863	8,863	8,863	8,863	8,863	8,863	8,863	8,863	8,863	0	8,863
45	**SUPPLY & PUMPING**	121,642	121,642	121,642	121,642	121,642	121,642	121,642	121,642	121,642	121,642	121,642	121,642	121,642	0	121,641
46	**WATER TREATMENT PLANT**	19,749	19,750	19,750	19,750	19,750	19,750	19,750	19,750	19,750	19,750	19,750	19,750	19,791	41	19,770
47	**TRANSMISSION & DISTRIBUTION**	28,791	28,823	28,823	28,823	28,823	28,823	28,823	28,823	28,823	28,823	28,863	28,863	33,494	4,703	31,143
48	**GENERAL PLANT**	51,401	51,462	51,577	51,689	51,783	51,832	56,075	56,084	56,084	56,084	56,084	56,084	60,343	8,943	55,971
49	**TOTAL PLANT IN SERVICE**	230,445	230,539	230,654	230,766	230,860	230,909	235,152	235,161	235,161	235,161	235,201	235,201	244,132	13,687	237,288
50	**LAND & LAND RIGHTS**	5,341	5,341	5,341	5,341	5,341	5,341	5,341	5,341	5,341	5,341	5,341	5,341	5,341	0	5,341
51	**TOTAL PIS LESS LAND**	225,104	225,198	225,313	225,425	225,519	225,568	229,811	229,820	229,820	229,820	229,860	229,860	238,791	13,687	231,947

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year net additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Net Additions	(15) Average Balance 1995
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	41	41	21
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	8	0	0	0	0	0	0	0	0	10	0	1,167	1,185	593
27	333.4 Services	12	0	0	0	0	0	0	0	0	14	0	1,642	1,667	834
28	334.4 Meters & Meter Installation	12	0	0	0	0	0	0	0	0	15	0	1,758	1,785	893
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	1	0	64	65	33
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	8	15	18	12	6	538	1	0	0	0	0	596	1,193	596
34	340.5 Office Furniture & Equipment	6	11	12	9	4	388	1	0	0	0	0	440	871	435
35	340.51 Computer Equipment	10	20	22	17	8	718	2	0	0	0	0	814	1,611	806
36	341.5 Transportation Equipment	8	12	(1)	9	6	522	(0)	0	0	0	0	73	629	315
37	342.5 Stores Equipment	0	0	0	0	0	1	0	0	0	0	0	1	3	1
38	343.5 Tools, Shop & Garage Equipment	2	4	5	3	2	152	0	0	0	0	0	171	339	170
39	344.5 Laboratory Equipment	15	30	32	25	12	1,065	3	0	0	0	0	1,206	2,388	1,194
40	345.5 Power Operated Equipment	1	1	1	1	1	49	0	0	0	0	0	53	108	54
41	346.5 Communication Equipment	3	6	7	5	2	218	1	0	0	0	0	245	484	242
42	347.5 Miscellaneous Equipment	0	1	0	0	0	24	0	0	0	0	0	15	41	21
43	348.5 Other Tangible Plant	8	16	17	13	7	569	1	0	0	0	0	645	1,276	638
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	41	41	21
47	**TRANSMISSION & DISTRIBUTION**	32	0	0	0	0	0	0	0	0	40	0	4,631	4,703	2,353
48	**GENERAL PLANT**	61	115	112	94	49	4,243	9	0	0	0	0	4,259	8,943	4,472
49	**TOTAL NET ADDITIONS**	94	115	112	94	49	4,243	9	0	0	40	0	8,931	13,667	6,846
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	94	115	112	94	49	4,243	9	0	0	40	0	8,931	13,667	6,846

668

7/11/95 2:27 PM XLS

Note: May not cr to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Hillsborough / Yelrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of last year gross additions for PIS by account for each month of the last year and the average.

FPSC
Schedule: A-5 (W)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Gross Additions	(15) Ave. Gross Additions 1995
1	INTANGIBLE PLANT														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	41	41	21
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	TRANSMISSION & DISTRIBUTION														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	8	0	0	0	0	0	0	0	0	10	0	1,157	1,185	593
27	333.4 Services	12	0	0	0	0	0	0	0	0	14	0	1,642	1,667	834
28	334.4 Meters & Meter Installation	12	0	0	0	0	0	0	0	0	15	0	1,758	1,785	893
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	1	0	64	65	33
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	GENERAL PLANT														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	6	15	16	12	6	538	1	0	0	0	0	610	1,207	604
34	340.5 Office Furniture & Equipment	6	11	12	9	4	388	1	0	0	0	0	440	871	435
35	340.51 Computer Equipment	10	20	22	17	8	718	2	0	0	0	0	814	1,611	806
36	341.5 Transportation Equipment	8	15	16	12	6	528	1	0	0	0	0	598	1,184	592
37	342.5 Stores Equipment	0	0	0	0	0	1	0	0	0	0	0	1	3	1
38	343.5 Tools, Shop & Garage Equipment	2	4	5	4	2	152	0	0	0	0	0	172	340	170
39	344.5 Laboratory Equipment	15	30	32	25	12	1,065	3	0	0	0	0	1,206	2,388	1,194
40	345.5 Power Operated Equipment	1	1	2	1	1	49	0	0	0	0	0	56	111	55
41	346.5 Communication Equipment	3	6	7	5	2	216	1	0	0	0	0	245	484	242
42	347.5 Miscellaneous Equipment	0	1	1	1	0	25	0	0	0	0	0	28	55	28
43	348.5 Other Tangible Plant	8	16	17	13	7	569	1	0	0	0	0	645	1,276	638
44	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	SUPPLY & PUMPING	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	WATER TREATMENT PLANT	0	0	0	0	0	0	0	0	0	0	0	41	41	21
47	TRANSMISSION & DISTRIBUTION	32	0	0	0	0	0	0	0	0	40	0	4,631	4,703	2,353
48	GENERAL PLANT	51	116	130	98	49	4,249	10	0	0	0	0	4,815	9,530	4,765
49	TOTAL GROSS ADDITIONS	94	118	130	98	49	4,249	10	0	0	40	0	9,487	14,275	7,139
50	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	TOTAL PIS LESS LAND	94	118	130	98	49		10	0	0	40	0	9,487	14,275	7,139

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of last year retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Total Retirements	(15) Average Retirements 1995
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	13	14	7
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	3	17	4	0	6	1	0	0	0	0	525	555	278
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	1	1	1
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	3	3	1
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	13	14	7
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	3	18	4	0	6	1	0	0	0	0	555	587	294
49	**TOTAL RETIREMENTS**	0	3	18	4	0	6	1	0	0	0	0	555	587	294
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	3	18	4	0	6	1	0	0	0	0	555	587	294

670

Note: May no cross ... due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provides a schedule of test year adjustments for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Total Adjustments	(15) Ave. Utility Adjustments 1995
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the average balance for plant in service and the non-used and useful percentage and amount.

FPSC
Schedule: A-5 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(W)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-5 (W)(1 of 7)	(3) 1995 NON-USED & USEFUL Percentage F-Schedules	(4) 1995 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	2,095	0.00%	0
3	302.1 Franchises	6,546	0.00%	0
4	339.1 Other Plant & Miscellaneous	222	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	4,195	0.00%	0
7	304.2 Structures & Improvements	11,980	0.00%	0
8	305.2 Collecting & Impounding reservoirs	27	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	11,218	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	75	0.00%	0
13	310.2 Power Generation Equipment	50,528	0.00%	0
14	311.2 Pumping Equipment	43,618	0.00%	0
15	339.2 Other Plant & Miscellaneous	0	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	25	0.00%	0
18	304.3 Structures & Improvements	11,789	0.00%	0
19	320.3 Water Treatment Equipment	7,956	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	0	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	5	0.00%	0
24	304.4 Structures & Improvements	0	0.00%	0
25	330.4 Distribution Reservoirs	3,520	0.00%	0
26	331.4 Transmission & Distribution	9,805	0.96%	94
27	333.4 Services	7,289	0.00%	0
28	334.4 Meters & Meter Installation	10,318	0.00%	0
29	335.4 Hydrants	206	0.00%	0
30	339.4 Other Plant & Miscellaneous	0	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	1,116	0.00%	0
33	304.5 Structures & Improvements	10,546	0.00%	0
34	340.5 Office Furniture & Equipment	6,506	0.00%	0
35	340.51 Computer Equipment	15,762	0.00%	0
36	341.5 Transportation Equipment	9,415	0.00%	0
37	342.5 Stores Equipment	100	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	3,571	0.00%	0
39	344.5 Laboratory Equipment	2,159	0.00%	0
40	345.5 Power Operated Equipment	3,427	0.00%	0
41	346.5 Communication Equipment	1,777	0.00%	0
42	347.5 Miscellaneous Equipment	832	0.00%	0
43	348.5 Other Tangible Plant	660	0.00%	0
44	**INTANGIBLE PLANT**	8,863	0.00%	0
45	**SUPPLY & PUMPING**	121,641	0.00%	0
46	**WATER TREATMENT PLANT**	19,770	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	31,143	0.30%	94
48	**GENERAL PLANT**	55,871	0.00%	0
49	**TOTAL PLANT IN SERVICE**	237,288	0.04%	94
50	**LAND & LAND RIGHTS**	5,341	0.00%	0
51	**TOTAL PIS LESS LAND**	231,947	0.04%	94

7/11/95 2:30 PM A05W7.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NON-USED AND USEFUL PLANT - 1995
SUMMARY

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a summary of the items included in Non-Used and Useful Plant. Submit additional supporting schedules if necessary.

FPSC
Schedule: A-7 (W)
Page 1 of 1
Preparer: Kimball
Recap schedules: A-1(W)

Line No.	(1) Description	(2) AVERAGE 1995 - NON-USED & USEFUL Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	Supporting Schedules
1	Plant in Service	94	0	94	A-5 (W)
2	Land	0	0	0	A-5 (W)
3	Accumulated Depreciation	(30)	0	(30)	A-9 (W)
4	CIAC	0	0	0	A-12 (W)
5	Accumulated Amort. of CIAC	0	0	0	A-14 (W)
6	Advances for Construction	0	0	0	A-16 (W)
7	Other	0	0	0	A-20 (W)
8	**TOTAL WATER NON-USED & USEFUL**	64	0	64	

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-8 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Depr. Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22	**12/21/87 Balance Per Books**	31,816
23	Utility Adjustment to ordered balance (1)	0
24	1988 Additions	2,911
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	2,911
28	**12/31/88 Balance**	34,727
29		
30		
31	1989 Additions	3,198
32	1989 Retirements	1,553
33	1989 Adjustments	0
34	1989 Net Additions	1,645
35	**12/31/89 Balance**	36,372
36		
37		
38	1990 Additions	3,349
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	3,349
42	**12/31/90 Balance**	39,721

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-8 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Water Accum. Depr. Year-End Balances
1	**12/31/90 Balance**		39,721
2			
3			
4	1991 Additions		3,358
5	1991 Retirements		551
6	1991 Adjustments		0
7	1991 Net Additions		2,807
8	**12/31/91 Balance**		42,529
9			
10			
11	1992 Additions		3,321
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		3,321
15	**12/31/92 Balance**		45,850
16			
17			
18	1993 Additions		4,052
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	17,645
21	1993 Net Additions		21,698
22	**12/31/93 Balance**		67,548
23			
24			
25	1994 Additions		9,147
26	1994 Retirements		2,081
27	1994 Adjustments		0
28	1994 Net Additions		7,066
29	**12/31/94 Balance**		74,614
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(188)
32	1995 Additions		10,282
33	1995 Retirements		587
34	1995 Adjustments		0
35	1995 Net Additions		9,695
36	**12/31/95 Balance**		84,120
37			
38			
39	1996 Additions		
40	1996 Retirements		
41	1996 Adjustments		
42	1996 Net Additions		
43	**12/31/96 Balance**		

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation by account for the the prior year and the test year.

FPSC
Schedule: A-9 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1995 ACCUMULATED DEPRECIATION					1995 AVERAGE BALANCE		
Line No.	Account No. and Name	Balance Per Books 12/31/94	Net Additions	Balance Per Books 12/31/95	Utility Adjustments	Adjusted Balance 12/31/95	Balance Per Books	Utility Adjustments	Adjusted Utility Balance
1	**INTANGIBLE PLANT**								
2	301.1 Organization	274	52	326	0	326	300	0	300
3	302.1 Franchises	895	164	1,059	0	1,059	977	0	977
4	339.1 Other Plant & Miscellaneous	40	6	46	0	46	43	0	43
5	**SOURCE OF SUPPLY & PUMPING**								
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	11,997	300	12,297	0	12,297	12,147	0	12,147
8	305.2 Collecting & Impounding reservoirs	5	1	6	0	6	6	0	6
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	5,609	280	5,889	0	5,889	5,749	0	5,749
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	12	2	14	0	14	13	0	13
13	310.2 Power Generation Equipment	1,899	1,263	3,162	0	3,162	2,531	0	2,531
14	311.2 Pumping Equipment	13,056	1,090	14,146	0	14,146	13,601	0	13,601
15	339.2 Other Plant & Miscellaneous	(5)	0	(5)	0	(5)	(5)	0	(5)
16	**WATER TREATMENT PLANT**								
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	2,096	295	2,391	0	2,391	2,244	0	2,244
19	320.3 Water Treatment Equipment	5,035	199	5,234	0	5,234	5,135	0	5,135
20	321.3 Permeators	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**								
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	2,712	88	2,800	0	2,800	2,756	0	2,756
26	331.4 Transmission & Distribution	2,988	245	3,233	0	3,233	3,111	0	3,111
27	333.4 Services	3,456	182	3,638	0	3,638	3,547	0	3,547
28	334.4 Meters & Meter Installation	1,605	258	1,863	0	1,863	1,734	0	1,734
29	335.4 Hydrants	28	5	33	0	33	31	0	31
30	339.4 Other Plant & Miscellaneous	2	0	2	0	2	2	0	2
31	**GENERAL PLANT**								
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	2,257	250	2,507	0	2,507	2,382	0	2,382
34	340.5 Office Furniture & Equipment	2,728	434	3,162	0	3,162	2,945	0	2,945
35	340.51 Computer Equipment	4,981	2,628	7,609	0	7,609	6,295	0	6,295
36	341.5 Transportation Equipment	6,007	1,014	7,021	0	7,021	6,514	0	6,514
37	342.5 Stores Equipment	29	6	35	0	35	32	0	32
38	343.5 Tools, Shop & Garage Equipment	1,688	222	1,910	0	1,910	1,799	0	1,799
39	344.5 Laboratory Equipment	244	144	388	0	388	316	0	316
40	345.5 Power Operated Equipment	3,267	282	3,549	0	3,549	3,408	0	3,408
41	346.5 Communication Equipment	759	178	937	0	937	848	0	848
42	347.5 Miscellaneous Equipment	117	41	158	0	158	137	0	137
43	348.5 Other Tangible Plant	644	66	710	0	710	677	0	677
44	**INTANGIBLE PLANT**	1,209	222	1,431	0	1,431	1,320	0	1,320
45	**SUPPLY & PUMPING**	32,573	2,936	35,509	0	35,509	34,042	0	34,042
46	**WATER TREATMENT PLANT**	7,131	494	7,625	0	7,625	7,379	0	7,379
47	**TRANSMISSION & DISTRIBUTION**	10,791	778	11,569	0	11,569	11,181	0	11,181
48	**GENERAL PLANT**	22,722	5,265	27,986	0	27,986	25,353	0	25,353
49	**TOTAL ACCUMULATED DEPRECIATION**	74,426	9,695	84,120	0	84,120	79,275	0	79,275

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide month ending balances for Accumulated Depreciation by account for each month of the test year, the ending balance from the prior year and the test year average balance.

FPSC
Schedule: A-9 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/95	(15) Net Additions	(16) Per Books Ave. Bal. 1995
1	**INTANGIBLE PLANT**															
2	301.1 Organization	274	278	282	286	290	294	302	306	310	314	318	322	326	52	300
3	302.1 Franchises	895	909	923	937	951	965	975	989	1,003	1,017	1,031	1,045	1,059	164	977
4	339.1 Other Plant & Miscellaneous	40	41	42	43	44	45	40	41	42	43	44	45	46	6	43
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	11,997	12,022	12,047	12,072	12,097	12,122	12,147	12,172	12,197	12,222	12,247	12,272	12,297	300	12,147
8	305.2 Collecting & Impounding reservoirs	5	5	5	5	5	5	6	6	6	6	6	6	6	1	6
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	5,609	5,632	5,655	5,678	5,701	5,724	5,751	5,774	5,797	5,820	5,843	5,866	5,889	280	5,749
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	12	12	12	12	12	12	14	14	14	14	14	14	14	2	13
13	310.2 Power Generation Equipment	1,899	2,004	2,109	2,214	2,319	2,424	2,532	2,637	2,742	2,847	2,952	3,057	3,162	1,263	2,531
14	311.2 Pumping Equipment	13,056	13,147	13,238	13,329	13,420	13,511	13,600	13,691	13,782	13,873	13,964	14,055	14,146	1,090	13,601
15	339.2 Other Plant & Miscellaneous	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	0	(5)
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	2,096	2,121	2,146	2,171	2,196	2,221	2,241	2,266	2,291	2,316	2,341	2,366	2,391	295	2,244
19	320.3 Water Treatment Equipment	5,035	5,052	5,069	5,086	5,103	5,120	5,132	5,149	5,166	5,183	5,200	5,217	5,234	199	5,135
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	2,712	2,719	2,726	2,733	2,740	2,747	2,758	2,765	2,772	2,779	2,786	2,793	2,800	88	2,756
26	331.4 Transmission & Distribution	2,968	3,008	3,028	3,048	3,068	3,088	3,113	3,133	3,153	3,173	3,193	3,213	3,233	245	3,111
27	333.4 Services	3,456	3,471	3,486	3,501	3,516	3,531	3,548	3,563	3,578	3,593	3,608	3,623	3,638	182	3,547
28	334.4 Meters & Meter Installation	1,605	1,627	1,649	1,671	1,693	1,715	1,731	1,753	1,775	1,797	1,819	1,841	1,863	258	1,734
29	335.4 Hydrants	28	28	28	28	28	28	33	33	33	33	33	33	33	5	31
30	339.4 Other Plant & Miscellaneous	2	2	2	2	2	2	2	2	2	2	2	2	2	0	2
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	2,257	2,279	2,301	2,323	2,344	2,366	2,388	2,410	2,432	2,454	2,476	2,498	2,507	250	2,382
34	340.5 Office Furniture & Equipment	2,728	2,764	2,800	2,836	2,872	2,908	2,946	2,982	3,018	3,054	3,090	3,126	3,162	434	2,945
35	340.51 Computer Equipment	4,981	5,200	5,419	5,638	5,857	6,076	6,295	6,514	6,733	6,952	7,171	7,390	7,609	2,628	6,295
36	341.5 Transportation Equipment	6,007	6,138	6,267	6,381	6,508	6,639	6,761	6,891	7,022	7,153	7,284	7,415	7,021	1,014	6,514
37	342.5 Stores Equipment	29	30	31	32	33	34	29	30	31	32	33	34	35	6	32
38	343.5 Tools, Shop & Garage Equipment	1,688	1,707	1,726	1,745	1,764	1,783	1,797	1,816	1,835	1,854	1,873	1,892	1,910	222	1,799
39	344.5 Laboratory Equipment	244	256	268	280	292	304	316	328	340	352	364	376	388	144	316
40	345.5 Power Operated Equipment	3,267	3,291	3,315	3,339	3,363	3,387	3,408	3,432	3,456	3,480	3,504	3,528	3,549	282	3,408
41	346.5 Communication Equipment	759	774	789	804	819	834	847	862	877	892	907	922	937	178	848
42	347.5 Miscellaneous Equipment	117	122	127	131	136	141	141	146	151	156	161	166	158	41	137
43	348.5 Other Tangible Plant	644	650	656	662	668	674	674	680	686	692	698	704	710	66	677
44	**INTANGIBLE PLANT**	1,209	1,228	1,247	1,266	1,285	1,304	1,317	1,336	1,355	1,374	1,393	1,412	1,431	222	1,320
45	**SUPPLY & PUMPING**	32,573	32,817	33,061	33,305	33,549	33,793	34,045	34,289	34,533	34,777	35,021	35,265	35,509	2,936	34,042
46	**WATER TREATMENT PLANT**	7,131	7,173	7,215	7,257	7,299	7,341	7,373	7,415	7,457	7,499	7,541	7,583	7,625	494	7,378
47	**TRANSMISSION & DISTRIBUTION**	10,791	10,855	10,919	10,983	11,047	11,111	11,186	11,249	11,313	11,377	11,441	11,505	11,569	778	11,181
48	**GENERAL PLANT**	22,722	23,212	23,699	24,171	24,657	25,147	25,803	26,091	26,581	27,071	27,561	28,051	27,986	5,265	25,353
49	**TOTAL WATER ACCUM. DEPR.**	74,426	75,285	76,141	76,982	77,837	78,696	79,523	80,380	81,239	82,098	82,957	83,816	84,120	9,695	79,275

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year net additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Net Additions	(15) Average Net Additions 1995
1	**INTANGIBLE PLANT**														
2	301.1 Organization	4	4	4	4	4	8	4	4	4	4	4	4	52	26
3	302.1 Franchises	14	14	14	14	14	10	14	14	14	14	14	14	164	82
4	339.1 Other Plant & Miscellaneous	1	1	1	1	1	(5)	1	1	1	1	1	1	6	3
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	25	25	25	25	25	25	25	25	25	25	25	25	300	150
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	1	0	0	0	0	0	0	1	1
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	23	23	23	23	23	27	23	23	23	23	23	23	280	140
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	2	0	0	0	0	0	0	2	1
13	310.2 Power Generation Equipment	105	105	105	105	105	108	105	105	105	105	105	105	1,263	632
14	311.2 Pumping Equipment	91	91	91	91	91	89	91	91	91	91	91	91	1,090	545
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	25	25	25	25	25	20	25	25	25	25	25	25	295	148
19	320.3 Water Treatment Equipment	17	17	17	17	17	12	17	17	17	17	17	17	199	100
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	7	7	7	7	7	11	7	7	7	7	7	7	88	44
26	331.4 Transmission & Distribution	20	20	20	20	20	25	20	20	20	20	20	20	245	123
27	333.4 Services	15	15	15	15	15	17	15	15	15	15	15	15	182	91
28	334.4 Meters & Meter Installation	22	22	22	22	22	16	22	22	22	22	22	22	258	129
29	335.4 Hydrants	0	0	0	0	0	5	0	0	0	0	0	0	5	3
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	22	22	22	22	22	22	22	22	22	22	22	9	250	125
34	340.5 Office Furniture & Equipment	36	36	36	36	36	38	36	36	36	36	36	36	434	217
35	340.51 Computer Equipment	219	219	219	219	219	219	219	219	219	219	219	219	2,628	1,314
36	341.5 Transportation Equipment	131	128	114	127	131	122	130	131	131	131	131	(394)	1,014	507
37	342.5 Stores Equipment	1	1	1	1	1	(5)	1	1	1	1	1	1	6	3
38	343.5 Tools, Shop & Garage Equipment	19	19	19	19	19	14	19	19	19	19	19	18	222	111
39	344.5 Laboratory Equipment	12	12	12	12	12	12	12	12	12	12	12	12	144	72
40	345.5 Power Operated Equipment	24	24	24	24	24	21	24	24	24	24	24	21	282	141
41	346.5 Communication Equipment	15	15	15	15	15	13	15	15	15	15	15	15	178	89
42	347.5 Miscellaneous Equipment	5	5	5	5	5	(0)	5	5	5	5	5	(8)	41	21
43	348.5 Other Tangible Plant	6	6	6	6	6	0	6	6	6	6	6	6	66	33
44	**INTANGIBLE PLANT**	19	19	19	19	19	13	19	19	19	19	19	19	222	111
45	**SUPPLY & PUMPING**	244	244	244	244	244	252	244	244	244	244	244	244	2,936	1,469
46	**WATER TREATMENT PLANT**	42	42	42	42	42	32	42	42	42	42	42	42	494	248
47	**TRANSMISSION & DISTRIBUTION**	64	64	64	64	64	74	64	64	64	64	64	64	778	390
48	**GENERAL PLANT**	490	487	472	486	490	456	489	490	490	490	490	(65)	5,265	2,633
49	**TOTAL NET ADDITIONS**	859	856	841	855	859	827	858	859	859	859	859	304	9,695	4,851

678

Note: May not cross ... due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year gross additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Gross Additions	(15) Average Gross Add. 1995
1	**INTANGIBLE PLANT**														
2	301.1 Organization	4	4	4	4	4	8	4	4	4	4	4	4	52	26
3	302.1 Franchises	14	14	14	14	14	10	14	14	14	14	14	14	164	82
4	339.1 Other Plant & Miscellaneous	1	1	1	1	1	(5)	1	1	1	1	1	1	6	3
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	25	25	25	25	25	25	25	25	25	25	25	25	300	150
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	1	0	0	0	0	0	0	1	1
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	23	23	23	23	23	27	23	23	23	23	23	23	280	140
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	2	0	0	0	0	0	0	2	1
13	310.2 Power Generation Equipment	105	105	105	105	105	108	105	105	105	105	105	105	1,263	632
14	311.2 Pumping Equipment	91	91	91	91	91	89	91	91	91	91	91	91	1,090	545
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	25	25	25	25	25	20	25	25	25	25	25	25	296	148
19	320.3 Water Treatment Equipment	17	17	17	17	17	12	17	17	17	17	17	17	199	100
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	7	7	7	7	7	11	7	7	7	7	7	7	88	44
26	331.4 Transmission & Distribution	20	20	20	20	20	25	20	20	20	20	20	20	245	123
27	333.4 Services	15	15	15	15	15	17	15	15	15	15	15	15	182	91
28	334.4 Meters & Meter Installation	22	22	22	22	22	16	22	22	22	22	22	22	258	129
29	335.4 Hydrants	0	0	0	0	0	5	0	0	0	0	0	0	5	3
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	22	22	22	22	22	22	22	22	22	22	22	22	264	132
34	340.5 Office Furniture & Equipment	36	36	36	36	36	38	36	36	36	36	36	36	434	217
35	340.51 Computer Equipment	219	219	219	219	219	219	219	219	219	219	219	219	2,628	1,314
36	341.5 Transportation Equipment	131	131	131	131	131	128	131	131	131	131	131	131	1,569	785
37	342.5 Stores Equipment	1	1	1	1	1	(5)	1	1	1	1	1	1	6	3
38	343.5 Tools, Shop & Garage Equipment	19	19	19	19	19	14	19	19	19	19	19	19	223	112
39	344.5 Laboratory Equipment	12	12	12	12	12	12	12	12	12	12	12	12	144	72
40	345.5 Power Operated Equipment	24	24	24	24	24	21	24	24	24	24	24	24	286	143
41	346.5 Communication Equipment	15	15	15	15	15	13	15	15	15	15	15	15	178	89
42	347.5 Miscellaneous Equipment	5	5	5	5	5	0	5	5	5	5	5	5	55	28
43	348.5 Other Tangible Plant	6	6	6	6	6	0	6	6	6	6	6	6	66	33
44	**INTANGIBLE PLANT**	19	19	19	19	19	13	19	19	19	19	19	19	222	111
45	**SUPPLY & PUMPING**	244	244	244	244	244	252	244	244	244	244	244	244	2,936	1,468
46	**WATER TREATMENT PLANT**	42	42	42	42	42	32	42	42	42	42	42	42	494	248
47	**TRANSMISSION & DISTRIBUTION**	64	64	64	64	64	74	64	64	64	64	64	64	778	390
48	**GENERAL PLANT**	490	490	490	490	490	462	490	490	490	490	490	490	5,852	2,926
49	**TOTAL GROSS ADDITIONS**	859	859	859	859	859	833	859	859	859	859	859	859	10,282	5,146

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year retirements for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Total Retirements	(15) Average Retirements 1995
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	13	14	7
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	3	17	4	0	6	1	0	0	0	0	525	555	278
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	1	1	1
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	3	3	1
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	13	14	7
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	3	18	4	0	6	1	0	0	0	0	555	587	294
49	**TOTAL RETIREMENTS**	0	3	18	4	0	6	1	0	0	0	0	555	587	294

680

Note: May not cross ... due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year adjustments for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Total Adjustments	(15) Ave. Utility Adjustments 1995
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the average balance for accumulated depreciation and the non-used and useful percentage and amount.

FPSC
Schedule: A-9 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-9 (W)(1/7)	(3) 1995 NON-USED & USEFUL Percentage F-Schedules	(4) 1995 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	300	0.00%	0
3	302.1 Franchises	977	0.00%	0
4	339.1 Other Plant & Miscellaneous	43	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	0	0.00%	0
7	304.2 Structures & Improvements	12,147	0.00%	0
8	305.2 Collecting & Impounding reservoirs	6	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	5,749	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	13	0.00%	0
13	310.2 Power Generation Equipment	2,531	0.00%	0
14	311.2 Pumping Equipment	13,601	0.00%	0
15	339.2 Other Plant & Miscellaneous	(5)	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	0	0.00%	0
18	304.3 Structures & Improvements	2,244	0.00%	0
19	320.3 Water Treatment Equipment	5,135	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	0	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	0	0.00%	0
25	330.4 Distribution Reservoirs	2,756	0.00%	0
26	331.4 Transmission & Distribution	3,111	0.96%	30
27	333.4 Services	3,547	0.00%	0
28	334.4 Meters & Meter Installation	1,734	0.00%	0
29	335.4 Hydrants	31	0.00%	0
30	339.4 Other Plant & Miscellaneous	2	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	0	0.00%	0
33	304.5 Structures & Improvements	2,382	0.00%	0
34	340.5 Office Furniture & Equipment	2,945	0.00%	0
35	340.51 Computer Equipment	6,295	0.00%	0
36	341.5 Transportation Equipment	6,514	0.00%	0
37	342.5 Stores Equipment	32	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	1,799	0.00%	0
39	344.5 Laboratory Equipment	316	0.00%	0
40	345.5 Power Operated Equipment	3,408	0.00%	0
41	346.5 Communication Equipment	848	0.00%	0
42	347.5 Miscellaneous Equipment	137	0.00%	0
43	348.5 Other Tangible Plant	677	0.00%	0
44	**INTANGIBLE PLANT**	1,320	0.00%	0
45	**SUPPLY & PUMPING**	34,042	0.00%	0
46	**WATER TREATMENT PLANT**	7,379	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	11,181	0.27%	30
48	**GENERAL PLANT**	25,353	0.00%	0
49	**TOTAL**	79,275	0.04%	30

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-11 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water CIAC Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22	**12/21/87 Balance Per Books**	0
23	Utility Adjustment to ordered balance (1)	0
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-11 (W)
Page 2 of 2
Preparer: Kimball

Line No.	Description	(1)	(2) Water CIAC Year-End Balances
1	**12/31/90 Balance**		0
2			
3			
4	1991 Additions		0
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		0
8	**12/31/91 Balance**		0
9			
10			
11	1992 Additions		0
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		0
15	**12/31/92 Balance**		0
16			
17			
18	1993 Additions		0
19	1993 Retirements		0
20	1993 Adjustments		0
21	1993 Net Additions		0
22	**12/31/93 Balance**		0
23			
24			
25	1994 Additions		0
26	1994 Retirements		0
27	1994 Adjustments		0
28	1994 Net Additions		0
29	**12/31/94 Balance**		0
30			
31			
32	1995 Additions		0
33	1995 Retirements		0
34	1995 Adjustments		0
35	1995 Net Additions		0
36	**12/31/95 Balance**		0
37			
38			
39	1996 Additions		
40	1996 Retirements		
41	1996 Adjustments		
42	1996 Net Additions		
43	**12/31/96 Balance**		

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the beginning, ending and average balances of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-12 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

Line No.	(1) Classification	(2) 1995 CONTRIBUTIONS IN AID OF CONSTRUCTION Balance Per Books 12/31/94	(3) Net Additions	(4) Balance Per Books 12/31/95	(5) Utility Adjustments	(6) Adjusted Balance 12/31/95	(7) 1995 AVERAGE BALANCE Balance Per Books	(8) Utility Adjustments	(9) Adjusted Utility Balance	(10) 1995 NON-USED & USEFUL Percentage	(11) Amount
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0.00%	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0.00%	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0.00%	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0.30%	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0.00%	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0.00%	0
7	**TOTAL WATER CIAC**	0	0	0	0	0	0	0	0	0.00%	0
8	**FPSC MARGIN RESERVE - CIAC**				0	0	0	0	0		

Column:
(10) from Schedule A-5 (page 7 of 7)

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION -1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-12 (W)
Page 2 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Balance Per Books 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/95	(15) Net Additions	(16) Average Balance 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL WATER CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year net additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Additions	(15) Average Net Add. 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL NET ADDITIONS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year gross additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Gross Additions	(15) Ave Gross Additions 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL GROSS ADDITIONS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

688

Note: May not cross f... to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year retirements for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL RETIREMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

689

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year adjustments for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Adjustments	(15) Ave. Utility Adjustments 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	**FPSC Margin Reserve - CIAC**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

690

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-13 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Amort. of CIAC Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22	**12/21/87 Balance Per Books**	0
23	Utility Adjustment to ordered balance (1)	0
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-13 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Amort. of CIAC Year-End Balances
1	**12/31/90 Balance**	0
2		
3		
4	1991 Additions	0
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	0
8	**12/31/91 Balance**	0
9		
10		
11	1992 Additions	0
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	0
15	**12/31/92 Balance**	0
16		
17		
18	1993 Additions	0
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	0
22	**12/31/93 Balance**	0
23		
24		
25	1994 Additions	0
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	0
29	**12/31/94 Balance**	0
30		
31		
32	1995 Additions	0
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	0
36	**12/31/95 Balance**	0
37		
38		
39	1996 Additions	
40	1996 Retirements	
41	1996 Adjustments	
42	1996 Net Additions	
43	**12/31/96 Balance**	

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Hillsborough / Vairico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the beginning, ending and average balances of accumulated amortization of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-14 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W),A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1995 ACCUMULATED AMORTIZATION OF CIAC					1995 AVERAGE BALANCE			1995 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/94	Net Additions	Balance Per Books 12/31/95	Utility Adjustments	Adjusted Balance 12/31/95	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0.00%	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0.00%	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0.00%	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0.27%	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0.00%	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0.00%	0
7	**TOTAL ACCUM. AMORT. WATER CIAC**	0	0	0	0	0	0	0	0	0.00%	0

Column:
(10) from Schedule A-9 (page 7 of 7)

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the accumulated amortization of CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-14 (W)
Page 2 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Balance Per Books 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/95	(15) Net Additions	(16) Ave. Utility Balance 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL ACC. AMORT. CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross f[illegible]ue to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year net additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Net Additions	(15) Average Net Add. 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL NET ADDITIONS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year gross additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Gross Additions	(15) Average Gross Add. 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL GROSS ADDITIONS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year retirements of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL RETIREMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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7/11/95 3:57 PM A14W5.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year adjustments to accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Adjustments	(15) Ave. Utility Adjustments 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -1995
CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

FPSC
Schedule: A-15 (W), (S)
Page 1 of 2
Preparer: Kimball
Supporting Schedules: D-1 (W), (S)

See Schedule A-15 for 1996.

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1995
SUMMARY

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

FPSC
Schedule: A-15 (W),(S)
Page 2 of 2
Preparer: Kimball

See Schedule A-15 for 1996.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs. Also, provide a brief description of the applicant's policy regarding advances.

FPSC
Schedule: A-16 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W)
A-7(W)

Line No.	(1) Description	(2) Water Advances For Construction Year-end Balances
1	**12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93**	0
2	Utility Adjustments to Beginning Balance	0
3	**Restated Balance 12/31/91**	0
4	1992 Additions	0
5	1992 Adjustments	0
6	**12/31/92 Balance**	0
7	1993 Additions	0
8	1993 Adjustments	0
9	**12/31/93 Balance**	0
10	1994 Additions	0
11	1994 Adjustments	0
12	**12/31/94 Balance**	0
13	1995 Additions	0
14	1995 Adjustments	0
15	**12/31/95 Balance**	0
16	1996 Additions	
17	1996 Adjustments	
18	**12/31/96 Balance**	

AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

19	Beginning Balance 12/31/94	0
20	Jan	0
21	Feb	0
22	Mar	0
23	Apr	0
24	May	0
25	Jun	0
26	Jul	0
27	Aug	0
28	Sep	0
29	Oct	0
30	Nov	0
31	Ending Balance 12/31/95	0
32	Average Balance	0
33	Non-used and Useful Percentage	
34	Non-used and Useful Amount	0

35 **Company Policy:** SSU either constructs facilities and bills Topeka Group for the cost thereof or a related company (Lehigh Acquisition Corporation)
36 constructs facilities and bills SSU for them. In both cases, Advances for Construction are recorded and repaid out of future
37 connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER WORKING CAPITAL ALLOWANCE CALCULATION - 1995

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O & M expenses multiplied by the working capital percent.

FPSC
Schedule: A-17 (W)
Page 1 of 1
Preparer: Vierima
Recap schedules: A-1(W)

(1)		(2)	(3)	(4)	(5)
		1995 WORKING CAPITAL ALLOWANCE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Total Operation and Maintenance Expenses	47,895	0	47,895	B-1(W)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	5,987	0	5,987	

COMPARATIVE BALANCE SHEET - ASSETS - 1995

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-18 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/95	(15) Test Year Simple Average Balance
1	Utility Plant in Service	309,070,115	309,462,352	309,890,987	310,165,149	310,960,263	312,775,142	316,611,137	319,117,913	319,369,094	322,683,120	324,306,791	325,598,238	335,198,496	287,219,980
2	Construction in Process	6,947,933	8,036,833	9,548,746	11,590,639	13,360,405	14,112,844	13,193,554	12,886,140	13,293,585	11,406,974	11,473,435	11,452,647	6,725,170	6,837,625
3															
4	**GROSS UTILITY PLANT**	316,018,048	317,499,185	319,439,733	321,755,788	324,320,688	326,887,986	329,804,691	332,004,053	332,662,679	334,090,094	335,780,226	337,050,885	341,911,666	328,984,857
5															
6	Less: Accumulated Deprec.	(73,806,379)	(74,742,091)	(75,672,733)	(76,592,111)	(77,801,349)	(78,619,073)	(79,500,770)	(80,401,643)	(81,384,671)	(82,180,419)	(83,165,366)	(84,116,890)	(84,815,719)	(79,311,049)
7															
8	**NET UTILITY PLANT**	242,211,669	242,757,094	243,767,000	245,163,677	246,519,339	248,268,913	250,303,921	251,602,410	251,278,008	251,909,675	252,614,860	252,933,995	257,095,947	249,653,808
9															
10	Acquisition Adjustment	(1,524,088)	(1,524,088)	(1,524,088)	(1,524,088)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,631,714)
11	Accumulated Amortization	209,672	213,475	217,273	221,071	224,869	228,667	232,465	236,263	240,061	243,859	247,657	251,455	255,253	232,463
12															
13	**INVESTMENT IN UTILITY PLANT**	240,897,253	241,446,481	242,460,185	243,860,660	245,004,868	246,758,240	248,797,046	250,099,333	249,778,729	250,414,194	251,123,177	251,446,110	255,611,860	248,254,556
14															
15	Land Held For Resale	481,790	481,790	481,790	709,135	709,135	709,135	709,135	709,135	709,135	709,135	709,135	709,135	849,135	585,463
16	Bonds Receivable	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,202,500
17	Investment in Gas Assets	1,480,589	1,480,164	1,474,760	1,469,531	1,463,689	1,455,012	1,447,051	1,440,856	1,435,497	1,429,302	1,424,223	1,421,709	1,417,578	1,449,083
18															
19	**TOTAL OTHER INVESTMENTS**	4,182,379	4,181,954	4,176,550	4,398,666	4,392,824	4,384,147	4,341,186	4,334,991	4,329,632	4,323,437	4,318,358	4,315,844	4,251,713	4,217,046
20															
21	Cash	897,997	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	898,999
22	Special Deposits	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907
23	Restricted Cash	9,487,936	8,827,012	8,763,168	8,309,306	7,742,791	7,344,463	7,056,896	6,828,348	6,676,749	6,478,459	6,145,630	5,802,773	5,392,942	7,440,439
24	Utility Deposits	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881
25	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
26	Temporary Cash Investments	8,000,000	5,590,636	4,547,695	2,544,794	2,845,882	3,093,354	2,781,628	927,555	109,368	932,402	1,876,515	1,576,289	1,077,480	4,536,740
27															
28	**TOTAL CASH**	18,795,354	15,727,069	14,640,304	12,163,521	11,898,094	11,747,238	11,147,945	9,065,324	8,095,538	8,720,282	9,331,566	8,688,483	7,779,843	13,287,599
29															

703

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Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1995

Company: SSU / Total Company
Docket No : 950495-WS
Schedule Year Ended 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-18 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/95	(15) Test Year Simple Average Balance
33	Customer Accounts Receivable	3,842,623	3,894,195	3,805,757	3,828,103	3,928,015	3,955,501	3,960,774	3,898,094	3,824,778	3,955,639	3,877,156	4,029,340	4,013,813	3,928,318
34	Other Accounts Receivable	329,240	334,429	301,616	309,794	347,259	360,099	364,121	341,504	314,269	363,507	334,131	386,345	381,585	355,413
35	Allowance for Doubtful Accounts	(326,785)	(352,702)	(344,692)	(346,716)	(355,765)	(358,255)	(358,732)	(353,055)	(346,415)	(358,267)	(351,159)	(364,942)	(363,536)	(345,161)
36	Notes Receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Inventories	351,572	394,149	436,726	479,303	521,880	394,149	436,726	479,303	521,880	564,457	394,149	436,726	479,301	415,437
38	Prepaid Expenses	80,352	124,036	190,417	171,179	181,941	162,764	143,587	87,371	94,763	49,500	2,537	(54,426)	(1,389)	39,482
39	Accrued Interest Receivable	196,029	222,633	238,016	244,847	254,629	268,355	177,038	196,779	215,169	231,340	236,540	243,146	167,966	181,998
40	Unbilled Revenues	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	4,005,610	3,748,141
41	Misc Current Assets	179,933	187,203	190,743	194,283	197,823	201,413	204,953	208,493	212,033	215,623	219,163	222,703	226,243	203,088
42															
43	**TOTAL CURRENT ASSETS**	8,143,835	8,294,613	8,309,255	8,371,464	8,566,453	8,474,696	8,419,138	8,349,160	8,327,148	8,512,470	8,203,166	8,391,563	8,909,593	8,526,714
44															
45	Unamortized Debt Issue Cost	2,558,722	2,504,853	2,450,984	2,397,115	2,343,246	2,289,377	2,235,508	2,181,639	2,127,770	2,073,901	2,020,032	1,966,163	1,912,294	2,235,508
46	Extraordinary Abandonment	690,175	690,175	690,175	421,495	410,551	399,607	388,663	377,719	366,775	355,831	344,887	333,943	322,999	506,587
47	Regulatory Assets	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,356,949	2,422,681
48	Preliminary Survey and Investigations	774,158	777,358	1,106,515	1,194,987	1,315,668	1,654,961	1,767,933	1,863,905	2,182,627	2,278,099	2,374,578	2,667,300	2,737,272	1,755,715
49	Temporary Clearing Accounts	(7,890)	0	0	0	0	0	0	0	0	0	0	0	0	(3,945)
50	Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	1,963,777	1,946,374	1,955,679	1,987,727	2,004,913	2,007,283	2,075,088	2,084,047	2,101,803	2,164,439	2,207,324	2,244,637	2,322,397	2,143,087
52	Other Deferred Debits	5,707,993	5,747,570	5,797,298	5,836,622	5,871,114	5,971,406	6,005,898	6,077,425	6,102,837	6,134,861	6,166,885	6,198,909	6,230,933	5,969,463
53	Deferred Federal Income Taxes	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	12,890,077	13,451,592
54	Deferred State Income Taxes	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,888,166	3,803,886
55															
56	**TOTAL DEFERRED ASSETS**	31,909,059	31,887,454	32,221,773	32,059,070	32,166,616	32,543,758	32,694,214	32,805,859	33,102,936	33,228,255	33,334,830	33,632,076	32,661,087	32,284,573
57															
58	**TOTAL ASSETS**	303,926,880	301,537,572	301,808,067	300,853,382	302,028,856	303,908,082	305,399,529	304,654,667	303,633,984	305,198,639	306,311,119	306,474,076	309,214,095	306,570,488

Note: May not cross[illegible]e to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1995

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-19 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/95	(15) Test Year Simple Average Balance
1	Common Stock	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500
2	Additional Paid In Capital	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905
3	Retained Earnings	5,344,894	5,469,703	5,354,841	5,211,842	5,412,211	5,712,234	6,041,086	6,179,495	6,061,408	6,403,926	6,498,701	7,049,834	8,154,458	6,749,576
4															
5	TOTAL STOCKHOLDERS EQUITY	78,177,299	78,302,108	78,187,246	78,044,247	78,244,616	78,544,639	78,873,491	79,011,900	78,893,813	79,236,331	79,331,106	79,882,039	80,986,863	79,582,081
6															
7	Bonds Payable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Notes Payable to Parent	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250
9	Other Long-Term Debt	80,814,090	80,763,304	80,735,279	80,707,109	80,493,793	80,465,330	79,936,720	79,907,961	78,879,053	78,849,995	78,820,786	78,791,425	79,444,333	80,129,212
10															
11	TOTAL LONG TERM DEBT	105,010,340	104,959,554	104,931,529	104,903,359	104,690,043	104,661,580	104,132,970	104,104,211	103,075,303	103,046,245	103,017,036	102,987,675	103,640,583	104,325,462
12															
13	TOTAL CAPITALIZATION	183,187,639	183,261,662	183,118,775	182,947,606	182,934,659	183,206,219	183,006,461	183,116,111	181,969,116	182,282,576	182,348,142	182,869,714	184,627,446	183,907,543
14															
15	Accounts Payable	3,519,486	1,388,801	1,686,370	1,797,301	1,914,161	1,962,651	2,074,810	1,782,127	1,787,900	1,486,905	1,402,219	1,390,411	1,785,200	2,652,343
16	Accounts Payable-Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
17	Current Portion of Debt	2,021,538	2,023,203	2,024,878	2,026,563	2,038,258	2,039,963	2,041,677	2,043,402	2,045,137	2,046,882	2,048,637	2,050,403	2,052,178	2,036,858
18	Accounts Payable-Affiliates	1,734,406	1,898,777	792,845	980,799	1,168,753	1,356,707	1,544,661	1,732,615	650,266	836,220	1,026,174	1,214,128	(86,513)	833,947
19	Customer Deposits	1,697,673	1,703,034	1,708,412	1,713,808	1,719,222	1,724,653	1,730,102	1,735,568	1,741,052	1,746,554	1,752,074	1,757,611	1,763,167	1,730,420
20	Accrued Taxes Payable	3,255,004	3,802,620	4,159,360	2,412,421	2,967,857	3,511,665	4,163,766	4,595,178	4,954,773	5,597,553	6,002,174	4,647,215	4,406,962	3,830,983
21	Accrued Interest-Debt	1,760,712	145,083	566,204	942,053	1,009,037	1,384,075	1,759,252	143,333	517,206	892,800	966,787	1,342,636	1,718,543	1,739,628
22	Other Accrued Interest	50,275	52,110	52,275	52,440	52,605	52,772	52,938	53,106	53,273	53,442	53,611	53,780	53,950	52,113
23	Notes Payable	27,730	27,020	26,304	25,582	24,854	24,120	23,380	22,634	21,882	21,123	20,358	19,587	18,809	23,270
24	Accrued Liabilities	995,475	1,202,785	1,283,350	1,310,886	1,196,451	1,277,016	1,339,581	1,420,146	1,500,711	1,581,276	1,661,841	1,742,406	1,762,971	1,379,223
25															
26	TOTAL CURRENT LIABILITIES	15,514,090	12,695,225	12,751,790	11,713,644	12,542,990	13,785,413	15,181,958	13,959,899	13,723,991	14,686,545	15,385,666	14,669,968	13,947,058	14,730,574
27															

7/27/95 9:26 AM A19W1.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1995

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-19 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/95	(15) Test Year Simple Average Balance
28	Advances For Construction	4,238,230	4,482,400	4,726,570	4,970,740	5,214,910	5,459,080	5,703,250	5,947,420	6,191,590	6,435,760	6,679,930	6,924,100	7,168,270	5,703,250
29	Deferred Revenues	23,044	23,044	23,044	0	0	0	0	0	0	0	0	0	0	11,522
30	Other Deferred Credits	2,334,736	2,403,283	2,471,938	2,540,701	2,609,571	2,678,545	2,703,990	2,773,244	2,842,627	2,912,131	2,981,762	3,051,509	2,621,307	2,478,022
31	Regulatory Liabilities	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125
32	Pension And Benefits Reserves	(341,716)	(313,181)	(284,646)	(336,111)	(307,576)	(279,041)	(330,506)	(301,971)	(273,436)	(324,901)	(296,366)	(267,831)	(319,296)	(330,506)
33	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Contributions in Aid Construction	98,794,911	99,046,771	99,299,806	99,553,591	99,808,869	100,069,812	100,383,900	100,647,066	100,904,777	101,158,787	101,411,822	101,664,032	101,915,567	100,355,239
35	Accumulated Amortization	(23,786,886)	(24,020,847)	(24,254,408)	(24,488,169)	(24,721,930)	(24,955,691)	(25,189,452)	(25,423,213)	(25,656,974)	(25,890,735)	(26,124,496)	(26,358,257)	(26,592,018)	(25,189,452)
36	Deferred Investment Tax Credit	1,404,513	1,400,696	1,396,879	1,393,061	1,389,244	1,385,426	1,381,609	1,377,792	1,373,974	1,370,157	1,366,340	1,362,522	1,358,705	1,381,609
37	Deferred Taxes-AFUDC	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191
38	Deferred Income Taxes	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	21,155,740	20,191,372
39															
40	**TOTAL DEFERRED CREDITS**	105,225,151	105,580,885	105,937,502	106,192,132	106,551,207	106,916,450	107,211,110	107,578,657	107,940,877	108,219,518	108,577,311	108,934,394	110,639,591	107,932,371
41															
42	**TOTAL CAPITAL AND LIABILITIES**	303,926,880	301,537,572	301,808,067	300,853,382	302,028,856	303,908,082	305,399,529	304,854,867	303,633,984	305,198,539	306,311,119	306,474,076	309,214,095	306,570,488

Note: May not cro... due to rounding

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1995
ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of Acquisition Adjustments, and the Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedule: A-1 (W),A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)
	ACQUISITION ADJUSTMENTS BALANCE			ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS		
Line No.	Description	Amount	Average Balance (1)	Description	Annual Expense & Balance	Average Balance (1)
	12/21/87 Balance Per Books			12/21/87 Balance Per Books	0	
1		0				
2	Adjustments	0		Adjustments	0	
3	12/31/91 Adjusted Balance	0		12/31/91 Adjusted Balance	0	
				1992 Amortization Expense	0	
5	12/31/92 BALANCE	0		12/31/92 BALANCE	0	
6				1993 Amortization Expense	0	
7	12/31/93 BALANCE	0		12/31/93 BALANCE	0	
8				1994 Amortization Expense	0	
9	12/31/94 BALANCE	0		12/31/94 BALANCE	0	
10				1995 Amortization Expense	0	
11	**12/31/95 BALANCE**	0	0	**12/31/95 BALANCE**	0	0
12				1996 Amortization Expense		
13	12/31/96 BALANCE			12/31/96 BALANCE		

Note: (1) Acquisition Adjustment simple average and 13-month average balances are the same as year-end balances for the test period. Year-end balances remain unchanged from those originally ordered. The acquisition adjustment balance is amortized straight-line; therefore, the annual amortization expense remains constant each year.

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION

	(1)	(2)	(3)	(4)
	ACQUISITION ADJUSTMENTS:	1995	Supporting Schedules	Recap Schedules
14	Average Balance	0	Above	
15	Composite Non-Used & Useful Plant in Service - %	0.04%	A-5 (W)	
16	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	0	Above	
18	Composite Non-Used & Useful Accumulated Depreciation - %	0.04%	A-9 (W)	
19	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
20	**NET NON-USED AND USEFUL AMOUNT**	0		A-7 (W)

SCHEDULE OF OTHER - WATER - 1995
DEFERRED DEBITS

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the calculation of average balances for deferred debits for the test year.

Schedule: A-21 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W),

(1)		(2)	(3)	(4)	(5)
		TOTAL DEFERRED DEBITS			
Line No.	Description	ADDITIONS	MONTHLY AMORTIZATION	UNAMORTIZED BALANCE	Recap Schedule
1	**DEFERRED DEBITS**				
3	**12/31/94 Balance**			0	
4	Jan	0	0	0	
5	Feb	0	0	0	
6	Mar	0	0	0	
7	Apr	0	0	0	
8	May	0	0	0	
9	Jun	0	0	0	
10	Jul	0	0	0	
11	Aug	0	0	0	
12	Sep	0	0	0	
13	Oct	0	0	0	
14	Nov	0	0	0	
15	12/31/95 Balance	0	0	0	
16					
17	**Total Amortization Expense 12/31/95**		0		B-1 (W)
18	**Average Rate Base Balance 12/31/95**			0	A-1 (W)

SCHEDULE OF WATER NET OPERATING INCOME - 1995
PRESENT AND REQUESTED

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1995 PRESENT OPERATING INCOME			1995 REQUESTED OPERATING INCOME			
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase	Requested Income	Requested Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	63,735	0	63,735	13,987	77,722	21.95%	B-4(W), B-3(W)
3	Other Revenue	1,635	0	1,635	0	1,635		B-4(W)
4	**TOTAL OPERATING REVENUES**	65,370	0	65,370	13,987	79,357		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	47,895	0	47,895	0	47 895		B-5(W)
7	Depreciation net of CIAC Amort	10,280	0	10,280	0	10,280		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	7,721	(1)	7,720	629 (A)	8,349		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(3,707)	0	(3,707)	5,153 (B)	1,446		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	62,188	(1)	62,187	5,782	67,969		
12	**NET OPERATING INCOME**	3,182	1	3,183	8,205	11,388		
13	**RATE BASE**	158,221	0	158,221		158,221		A-1(W)
14	**RATE OF RETURN**	2.01%		2.01%		7.20%		D-1(W)

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995
PRESENT AND REQUIRED

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)
		1995 PRESENT OPERATING INCOME			1995 REQUIRED OPERATING INCOME				
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Required Revenue Increase		Required Income	Required Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES:**								
2	Water Sales	63,735	0	63,735	21,114		84,849	33.13%	B-4(W),B-3(W)
3	Other Revenue	1,635	0	1,635	0		1,635		B-4(W)
4	**TOTAL OPERATING REVENUES**	65,370	0	65,370	21,114		86,484		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	47,895	0	47,895	0		47,895		B-5(W)
7	Depreciation net of CIAC Amort	10,280	0	10,280	0		10,280		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	7,721	(1)	7,720	950	(A)	8,670		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(3,707)	0	(3,707)	7,778	(B)	4,071		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	62,188	(1)	62,187	8,728		70,915		
12	**NET OPERATING INCOME**	3,182	1	3,183	12,386		15,569		
13	**RATE BASE**	158,221	0	158,221			158,221		A-1(W)
14	**RATE OF RETURN**	2.01%		2.01%			9.84%		D-1(W)

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995
REQUIRED AND REQUESTED

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that shows the calculation of required and requested revenue adjustments for the test year.

FPSC
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

Line No.	(1) Description	(2) Required	(3) Requested	(4) Supporting Schedules	(5) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	11.19%	4.86%	D-1(W)	
3	Rate of Return (%)	9.84%	7.20%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	158,221	158,221	A-1(W)	
6	Required / Requested Income (L3 x L5)	15,569	11,388		
7	Adjusted Income Under Present Rates	3,183	3,183	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	12,386	8,205		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(10,175)	
10	Revenue adjustment Before RAF (L8 / L9)	20,164	13,358		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	21,114	13,987		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	20,164	13,358		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	7,778	5,153		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	950	629		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	12,386	8,205		B-1(W)1/3,2//3

Notes:
(A) For interim period, the Required Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).
(B) See below calculation of Required Rate of Return for interim 1995.
(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.
(D) Requested Rate of Return is calculated using requested income divided by rate base.

1995 INTERIM REQUIRED RATE OF RETURN CALCULATION

Line No.	(1) Class of Capital	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
21	Long-Term Debt	56.66%	8.91%	5.05%
22	Customer Deposits	0.90%	6.00%	0.05%
23	Deferred ITC	0.74%	9.86%	0.07%
24	Short Term Debt	0.00%	0.00%	0.00%
25	Preferred Stock	0.00%	0.00%	0.00%
26	Common Equity	42.49%	11.19%	4.76%
27	Adjustment for Gas	(0.79%)	11.19%	(0.09%)
28	TOTAL	100.00%		9.84%

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1995

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line shown on the net operating income statement.

FPSC
Schedule: B-3(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Water	(3) Supporting Schedule
1	**A. REVENUES:**		B-4(W)
2	1.	0	
3			
4	2.	0	
5			
6		0	
7	**B. OPERATION AND MAINTENANCE EXPENSE:**		B-5(W)
8	1.	0	
9			
10	2.	0	
11			
12	3.	0	
13			
14	4.	0	
15			
16	5.	0	
17			
18	6.	0	
19			
20	7.	0	
21			
22		0	
23	**C. DEPRECIATION NET OF AMORTIZATION OF CIAC:**		B-13(W)
24	1.	0	
25			
26	2.	0	
27			
28		0	
29	**D. AMORTIZATION:**		B-18(W), A-21(W)
30	1.	0	
31			
32	2.	0	
33			
34		0	
35	**E. TAXES OTHER THAN INCOME:**		B-15(W)
36	1. N/A	0	
37			
38	2. N/A	0	
39			
40	3. Non Used and Useful Property Taxes	(1)	
41			
42		(1)	
43	**F. INCOME TAXES:**		B-16(W)
44	1. Calculate income tax impact as a result of the adjustments to per book income components.	0	
45			
46	2.	0	
47			
48		0	
49			
50			
51	**TOTAL WATER INCOME ADJUSTMENTS**	(1)	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING REVENUES - 1995
UNDER PRESENT RATES

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered or measured commercial and provide an explanation.

FPSC
Schedule: B-4(W)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-1(W)
B-3(W)

Line No.	(1) Account No. and Description	(2) 1995 Revenues (Present) Per Books	(3) Adjustments	(4) Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0	0	0
3	461.1 Metered - Residential	63,735	0	63,735
4	461.2 Metered - Commercial	0	0	0
5	461.3 Metered - Industrial	0	0	0
6	461.4 Metered - Public Authority	0	0	0
7	461.5 Metered - Multi-Family	0	0	0
8	Subtotal Water Sales	63,735	0	63,735
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0	0	0
11	462.2 Private Fire Protection	0	0	0
12	464 Other Sales - Public Authorities	0	0	0
13	465 Irrigation Customers	0	0	0
14	466 Sales for Resale	0	0	0
15	467 Interdepartmental Sales	0	0	0
16	475 Unbilled Revenues	0	0	0
17	Subtotal Other Water Sales	0	0	0
18	**TOTAL WATER SALES**	63,735	0	63,735
19	**OTHER WATER REVENUES:**			
20	470 Forfeited Discounts	0	0	0
21	471 Misc. service Revenues	1,635	0	1,635
22	472 Rents From Water Property	0	0	0
23	473 Interdepartmental Rents	0	0	0
24	474 Other Water Revenues	0	0	0
25	**TOTAL OTHER WATER REVENUES**	1,635	0	1,635
26	**TOTAL PRESENT WATER OPERATING REVENUES**	65,370	0	65,370

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
SUMMARY OF TOTAL O & M EXPENSES

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that summarizes the total direct and allocated O & M expenses for the test year.

FPSC
Schedule: B-5(W)
Page 1 Of 9
Preparer: Kimball
Recap Schedule: B-1(W)

Line No.	(1) Account No. and Name	(2) 1995 TOTAL O & M (.1 - .8) Per Books O & M	(3) Adjustments	(4) Adjusted O & M	(5) 1995 DIRECT O & M (.1 - .6) Per Books O & M	(6) Adjustments	(7) Adjusted O & M	(8) 1995 ALLOCATED CUST ACCTS (.7) Per Books O & M	(9) Adjustments	(10) Adjusted O & M	(11) 1995 ALLOCATED A & G (.8) Per Books O & M	(12) Adjustments	(13) Adjusted O & M
1	601 Salaries & Wages - Employees	21,413	0	21,413	7,634	0	7,634	3,801	0	3,801	9,978	0	9,978
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	5,318	0	5,318	1,896	0	1,896	944	0	944	2,478	0	2,478
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	6,163	0	6,163	5,972	0	5,972	13	0	13	178	0	178
6	616 Fuel for Power Production	167	0	167	167	0	167	0	0	0	0	0	0
7	618 Chemicals	197	0	197	197	0	197	0	0	0	0	0	0
8	620 Materials & Supplies	4,326	0	4,326	3,641	0	3,641	210	0	210	475	0	475
9	631 Contractual Services - Eng.	79	0	79	0	0	0	0	0	0	79	0	79
10	632 Contractual Services - Acct.	422	0	422	0	0	0	0	0	0	422	0	422
11	633 Contractual Services - Legal	254	0	254	0	0	0	0	0	0	254	0	254
12	634 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	897	0	897	241	0	241	0	0	0	656	0	656
14	641 Rental of Real Building/Real Property	377	0	377	0	0	0	0	0	0	377	0	377
15	642 Rental of Equipment	122	0	122	105	0	105	0	0	0	17	0	17
16	650 Transportation Expense	801	0	801	468	0	468	149	0	149	185	0	185
17	656 Insurance - Vehicle	289	0	289	0	0	0	0	0	0	289	0	289
18	657 Insurance - General Liability	595	0	595	0	0	0	0	0	0	595	0	595
19	658 Insurance - Workman's Comp	383	0	383	137	0	137	68	0	68	178	0	178
20	659 Insurance - Other	59	0	59	0	0	0	0	0	0	59	0	59
21	660 Advertising Expense	64	0	64	0	0	0	0	0	0	64	0	64
22	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667 Reg. Comm. Exp. - Other	143	0	143	0	0	0	0	0	0	143	0	143
24	670 Bad Debt Expense	517	0	517	0	0	0	517	0	517	0	0	0
25	675 Miscellaneous Expenses	5,308	0	5,308	1,085	0	1,085	1,296	0	1,296	2,927	0	2,927
26	**TOTAL WATER O & M EXPENSES**	47,895	0	47,895	21,543	0	21,543	6,997	0	6,997	19,355	0	19,355

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
TOTAL O & M BY MONTH (6XX.1 - 6XX.8)

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 2 of 9
Preparer: Kimball
Recap Schedule B-1(W)

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL O & M (.1 - .8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.8 Salaries & Wages - Employees	1,783	1,651	1,886	1,817	1,827	1,805	1,790	1,788	1,750	1,803	1,740	1,774	21,413	0	21,413
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8 Employee Pensions & Benefits	443	410	468	451	454	448	444	444	435	448	432	441	5,317	0	5,317
4	610.1-.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.8 Purchased Power	521	512	513	513	513	513	513	513	513	513	513	513	6,163	0	6,163
6	616.1-.8 Fuel for Power Production	0	0	0	87	0	0	0	0	0	80	0	0	167	0	167
7	618.1-.8 Chemicals	0	0	0	97	0	0	0	100	0	0	0	0	197	0	197
8	620.1-.8 Materials & Supplies	116	311	920	217	266	718	514	113	712	114	212	113	4,325	0	4,325
9	631.1-.8 Contractual Services - Eng.	7	6	7	7	7	7	7	7	7	7	6	7	79	0	79
10	632.1-.8 Contractual Services - Acct.	35	33	36	36	36	35	35	35	35	36	34	35	422	0	422
11	633.1-.8 Contractual Services - Legal	21	20	22	22	21	21	21	21	21	22	21	21	254	0	254
12	634.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8 Contractual Services - Other	49	53	49	56	55	52	61	281	60	61	59	60	897	0	897
14	641.1-.8 Rental of Real Building/Real Property	31	30	32	32	32	31	32	32	31	32	31	31	377	0	377
15	642.1-.8 Rental of Equipment	2	2	2	52	2	2	2	52	2	2	2	2	122	0	122
16	650.1-.8 Transportation Expense	67	65	67	67	67	67	67	67	67	67	66	67	801	0	801
17	656.1-.8 Insurance - Vehicle	24	23	25	25	24	24	24	24	24	25	24	24	289	0	289
18	657.1-.8 Insurance - General Liability	49	47	51	51	50	49	50	50	49	50	49	49	595	0	595
19	658.1-.8 Insurance - Workman's Comp	32	30	34	33	33	32	32	32	31	32	31	32	383	0	383
20	659.1-.8 Insurance - Other	5	5	5	5	5	5	5	5	5	5	5	5	59	0	59
21	660.1-.8 Advertising Expense	5	5	6	6	5	5	5	5	5	5	5	5	64	0	64
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.8 Reg. Comm. Exp. - Other	12	11	12	12	12	12	12	12	12	12	12	12	143	0	143
24	670.1-.8 Bad Debt Expense	43	39	44	43	43	43	44	44	43	44	43	44	517	0	517
25	675.1-.8 Miscellaneous Expenses	452	423	483	455	454	456	434	433	427	439	424	429	5,309	0	5,309
26	**TOTAL WATER O & M EXPENSES**	3,696	3,676	4,663	4,084	3,906	4,324	4,091	4,059	4,229	3,796	3,708	3,663	47,894	0	47,894

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF OPERATING AND MAINTENANCE EXPENSES - 1995
DIRECT EXPENSES BY MONTH (6XX.1 - 6XX.6)

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 3 Of 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL DIRECT O & M (.1 - .6) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.6 Salaries & Wages - Employees	644	572	709	644	667	659	629	630	610	632	611	627	7,834	0	7,834
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6 Employee Pensions & Benefits	160	142	176	160	166	164	156	156	152	157	152	156	1,896	0	1,896
4	610.1-.6 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.6 Purchased Power	505	497	497	497	497	497	497	497	497	497	497	497	5,972	0	5,972
6	616.1-.6 Fuel for Power Production	0	0	0	87	0	0	0	0	0	80	0	0	167	0	167
7	618.1-.6 Chemicals	0	0	0	97	0	0	0	100	0	0	0	0	197	0	197
8	620.1-.6 Materials & Supplies	59	258	862	158	209	659	456	56	656	56	156	56	3,641	0	3,641
9	631.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6 Contractual Services - Other	(5)	1	(8)	0	(1)	(2)	6	226	6	5	6	6	241	0	241
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6 Rental of Equipment	1	0	1	50	1	1	0	50	0	0	0	0	105	0	105
16	650.1-.6 Transportation Expense	39	39	39	39	39	39	39	39	39	39	39	39	468	0	468
17	656.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6 Insurance - Workman's Comp	12	10	13	12	12	12	11	11	11	11	11	11	137	0	137
20	659.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6 Miscellaneous Expenses	103	92	122	96	99	105	78	78	77	80	78	77	1,085	0	1,085
26	**TOTAL WATER DIRECT O & M EXPENSES**	1,518	1,612	2,412	1,840	1,668	2,133	1,872	1,843	2,048	1,558	1,550	1,469	21,543	0	21,543

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cros[illegible]e to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (6XX.7)

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 4 0f 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.7 Salaries & Wages - Employees	318	290	321	319	320	318	324	321	313	325	313	320	3,801	0	3,801
2	603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7 Employee Pensions & Benefits	79	72	80	79	79	78	81	80	78	81	78	80	944	0	944
4	610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7 Purchased Power	1	1	1	1	1	1	1	1	1	1	1	1	13	0	13
6	616.7 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7 Materials & Supplies	18	16	18	18	18	17	18	18	17	18	17	18	210	0	210
9	631.7 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7 Transportation Expense	12	11	13	12	12	12	13	13	12	13	12	13	149	0	149
17	656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7 Insurance - Workman's Comp	6	5	6	6	6	6	6	6	6	6	6	6	68	0	68
20	659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7 Bad Debt Expense	43	39	44	43	43	43	44	44	43	44	43	44	517	0	517
25	675.7 Miscellaneous Expenses	108	99	110	109	109	108	111	109	107	111	107	109	1,296	0	1,296
26	TOTAL WATER ALLOCATED CUST ACCTS EXP.	585	534	592	587	589	581	597	591	576	598	577	590	6,997	0	6,997

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
ALLOCATED A & G EXPENSES BY MONTH (6XX.8)

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-5(W)
Page 5 Of 9
Preparer: Kimball

Line No.	(1) Account No.	Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED A & G EXPENSE (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.8	Salaries & Wages - Employees	821	789	855	854	840	830	836	838	827	845	815	827	9,978	0	9,978
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits	204	196	212	212	209	206	208	208	205	210	202	205	2,478	0	2,478
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	15	14	15	15	15	15	15	15	15	15	15	15	178	0	178
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	39	38	41	41	40	39	40	40	39	40	39	39	475	0	475
9	631.8	Contractual Services - Eng.	7	6	7	7	7	7	7	7	7	7	6	7	79	0	79
10	632.8	Contractual Services - Acct.	35	33	36	36	36	35	35	35	35	36	34	35	422	0	422
11	633.8	Contractual Services - Legal	21	20	22	22	21	21	21	21	21	22	21	21	254	0	254
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	54	52	56	56	55	55	55	55	54	56	54	54	656	0	656
14	641.8	Rental of Real Building/Real Property	31	30	32	32	32	31	32	32	31	32	31	31	377	0	377
15	642.8	Rental of Equipment	1	1	1	1	1	1	1	1	1	1	1	1	17	0	17
16	650.8	Transportation Expense	15	15	16	16	16	15	15	15	15	16	15	15	185	0	185
17	656.8	Insurance - Vehicle	24	23	25	25	24	24	24	24	24	25	24	24	289	0	289
18	657.8	Insurance - General Liability	49	47	51	51	50	49	50	50	49	50	49	49	595	0	595
19	658.8	Insurance - Workman's Comp	15	14	15	15	15	15	15	15	15	15	15	15	178	0	178
20	659.8	Insurance - Other	5	5	5	5	5	5	5	5	5	5	5	5	59	0	59
21	660.8	Advertising Expense	5	5	6	6	5	5	5	5	5	5	5	5	64	0	64
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.8	Reg. Comm. Exp. - Other	12	11	12	12	12	12	12	12	12	12	12	12	143	0	143
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	241	231	251	251	246	243	245	246	243	248	239	243	2,927	0	2,927
26		TOTAL WATER ALLOCATED A & G EXPENSES	1,583	1,530	1,660	1,656	1,629	1,610	1,623	1,625	1,605	1,640	1,580	1,604	19,355	0	19,355

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
SUMMARY OF TOTAL UTILITY ADJUSTMENTS TO O & M (6XX.1 - 6XX.8)

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 6 0f 9
Preparer: Kimball
Recap Schedule: B-3(W)

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							TOTAL UTILITY ADJUSTMENTS TO O&M EXPENSES							
Line No.	Account No.	and Name	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.1-.8	Salaries & Wages - Employees	21,413	0	0	0	0	0	0	0	0	0	0	21,413
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8	Employee Pensions & Benefits	5,318	0	0	0	0	0	0	0	0	0	0	5,318
4	610.1-.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.8	Purchased Power	6,163	0	0	0	0	0	0	0	0	0	0	6,163
6	616.1-.8	Fuel for Power Production	167	0	0	0	0	0	0	0	0	0	0	167
7	618.1-.8	Chemicals	197	0	0	0	0	0	0	0	0	0	0	197
8	620.1-.8	Materials & Supplies	4,326	0	0	0	0	0	0	0	0	0	0	4,326
9	631.1-.8	Contractual Services - Eng.	79	0	0	0	0	0	0	0	0	0	0	79
10	632.1-.8	Contractual Services - Acct.	422	0	0	0	0	0	0	0	0	0	0	422
11	633.1-.8	Contractual Services - Legal	254	0	0	0	0	0	0	0	0	0	0	254
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8	Contractual Services - Other	897	0	0	0	0	0	0	0	0	0	0	897
14	641.1-.8	Rental of Real Building/Real Property	377	0	0	0	0	0	0	0	0	0	0	377
15	642.1-.8	Rental of Equipment	122	0	0	0	0	0	0	0	0	0	0	122
16	650.1-.8	Transportation Expense	801	0	0	0	0	0	0	0	0	0	0	801
17	656.1-.8	Insurance - Vehicle	289	0	0	0	0	0	0	0	0	0	0	289
18	657.1-.8	Insurance - General Liability	595	0	0	0	0	0	0	0	0	0	0	595
19	658.1-.8	Insurance - Workman's Comp	383	0	0	0	0	0	0	0	0	0	0	383
20	659.1-.8	Insurance - Other	59	0	0	0	0	0	0	0	0	0	0	59
21	660.1-.8	Advertising Expense	64	0	0	0	0	0	0	0	0	0	0	64
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.8	Reg. Comm. Exp. - Other	143	0	0	0	0	0	0	0	0	0	0	143
24	670.1-.8	Bad Debt Expense	517	0	0	0	0	0	0	0	0	0	0	517
25	675.1-.8	Miscellaneous Expenses	5,308	0	0	0	0	0	0	0	0	0	0	5,308
26	TOTAL WATER O & M EXPENSES		47,895	0	0	0	0	0	0	0	0	0	0	47,895

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (6XX.1 - 6XX.6)

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 7 of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES							
Line No.	Account No.	and Name	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.1-.6	Salaries & Wages - Employees	7,634	0	0	0	0	0	0	0	0	0	0	7,634
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6	Employee Pensions & Benefits	1,896	0	0	0	0	0	0	0	0	0	0	1,896
4	610.1-.6	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.6	Purchased Power	5,972	0	0	0	0	0	0	0	0	0	0	5,972
6	616.1-.6	Fuel for Power Production	167	0	0	0	0	0	0	0	0	0	0	167
7	618.1-.6	Chemicals	197	0	0	0	0	0	0	0	0	0	0	197
8	620.1-.6	Materials & Supplies	3,641	0	0	0	0	0	0	0	0	0	0	3,641
9	631.1-.6	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6	Contractual Services - Other	241	0	0	0	0	0	0	0	0	0	0	241
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6	Rental of Equipment	105	0	0	0	0	0	0	0	0	0	0	105
16	650.1-.6	Transportation Expense	468	0	0	0	0	0	0	0	0	0	0	468
17	656.1-.6	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6	Insurance - Workman's Comp	137	0	0	0	0	0	0	0	0	0	0	137
20	659.1-.6	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6	Miscellaneous Expenses	1,085	0	0	0	0	0	0	0	0	0	0	1,085
26	TOTAL WATER DIRECT O & M EXPENSES		21,543	0	0	0	0	0	0	0	0	0	0	21,543

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXPENSES (6XX.7)

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 8 Of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
								UTILITY ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXPENSES						
Line No.	Account No.	Account No. and Name	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.7	Salaries & Wages - Employees	3,801	0	0	0	0	0	0	0	0	0	0	3,801
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7	Employee Pensions & Benefits	944	0	0	0	0	0	0	0	0	0	0	944
4	610.7	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7	Purchased Power	13	0	0	0	0	0	0	0	0	0	0	13
6	616.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7	Materials & Supplies	210	0	0	0	0	0	0	0	0	0	0	210
9	631.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7	Transportation Expense	149	0	0	0	0	0	0	0	0	0	0	149
17	656.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7	Insurance - Workman's Comp	68	0	0	0	0	0	0	0	0	0	0	68
20	659.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7	Bad Debt Expense	517	0	0	0	0	0	0	0	0	0	0	517
25	675.7	Miscellaneous Expenses	1,296	0	0	0	0	0	0	0	0	0	0	1,296
26		TOTAL WATER CUSTOMER ACCOUNT EXPENSES	6,997	0	0	0	0	0	0	0	0	0	0	6,997

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 9 0f 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO ALLOCATED A&G EXPENSES							
Line No.	Account No.	and Name	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.8	Salaries & Wages - Employees	9,978	0	0	0	0	0	0	0	0	0	0	9,978
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits	2,478	0	0	0	0	0	0	0	0	0	0	2,478
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	178	0	0	0	0	0	0	0	0	0	0	178
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	475	0	0	0	0	0	0	0	0	0	0	475
9	631.8	Contractual Services - Eng.	79	0	0	0	0	0	0	0	0	0	0	79
10	632.8	Contractual Services - Acct.	422	0	0	0	0	0	0	0	0	0	0	422
11	633.8	Contractual Services - Legal	254	0	0	0	0	0	0	0	0	0	0	254
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	656	0	0	0	0	0	0	0	0	0	0	656
14	641.8	Rental of Real Building/Real Property	377	0	0	0	0	0	0	0	0	0	0	377
15	642.8	Rental of Equipment	17	0	0	0	0	0	0	0	0	0	0	17
16	650.8	Transportation Expense	185	0	0	0	0	0	0	0	0	0	0	185
17	656.8	Insurance - Vehicle	289	0	0	0	0	0	0	0	0	0	0	289
18	657.8	Insurance - General Liability	595	0	0	0	0	0	0	0	0	0	0	595
19	658.8	Insurance - Workman's Comp	178	0	0	0	0	0	0	0	0	0	0	178
20	659.8	Insurance - Other	59	0	0	0	0	0	0	0	0	0	0	59
21	660.8	Advertising Expense	64	0	0	0	0	0	0	0	0	0	0	64
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.8	Reg. Comm. Exp. - Other	143	0	0	0	0	0	0	0	0	0	0	143
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	2,927	0	0	0	0	0	0	0	0	0	0	2,927
26	TOTAL WATER A & G EXPENSES		19,355	0	0	0	0	0	0	0	0	0	0	19,355

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross f to rounding.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - TOTAL O&M (.1 - .8) - 1995
WATER

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 1 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No. and Name	(1)	(2) Historic Year Ended 12/31/94	(3) Interim Test Year Ended 12/31/95	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %
1	601.1-.8	Salaries & Wages - Employees	19,351	21,413	2,061	10.65%
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.8	Employee Pensions & Benefits	4,637	5,318	680	14.67%
4	610.1-.8	Purchased Water	0	0	0	0.00%
5	615.1-.8	Purchased Power	5,496	6,163	667	12.13%
6	616.1-.8	Fuel for Power Production	142	167	25	17.61%
7	618.1-.8	Chemicals	88	197	109	123.86%
8	620.1-.8	Materials & Supplies	3,577	4,326	749	20.94%
9	631.1-.8	Contractual Services - Eng.	0	79	79	100.00%
10	632.1-.8	Contractual Services - Acct.	408	422	14	3.33%
11	633.1-.8	Contractual Services - Legal	324	254	(69)	(21.46%)
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.8	Contractual Services - Other	2,644	897	(1,747)	(66.08%)
14	641.1-.8	Rental of Real Building/Real Property	353	377	25	7.00%
15	642.1-.8	Rental of Equipment	91	122	31	33.65%
16	650.1-.8	Transportation Expense	792	801	9	1.18%
17	656.1-.8	Insurance - Vehicle	268	289	21	7.91%
18	657.1-.8	Insurance - General Liability	613	595	(19)	(3.05%)
19	658.1-.8	Insurance - Workman's Comp	345	383	38	11.16%
20	659.1-.8	Insurance - Other	56	59	3	6.05%
21	660.1-.8	Advertising Expense	66	64	(2)	(2.56%)
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.1-.8	Reg. Comm. Exp. - Other	217	143	(74)	(34.01%)
24	670.1-.8	Bad Debt Expense	298	517	218	73.07%
25	675.1-.8	Miscellaneous Expenses	4,277	5,308	1,031	24.11%
26	**TOTAL WATER O & M EXPENSES**		44,044	47,895	3,851	8.74%
27	**TOTAL (LESS ACCTS 666 & 667)**		43,827	47,751	3,924	8.95%

NOTE: See Volume II for variance explanations.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1995 WATER

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No. and Name	(2) Historic Year Ended 12/31/94	(3) Interim Test Year Ended 12/31/95	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	NOTES
1	601.1-.6 Salaries & Wages - Employees	5,980	7,634	1,654	27.66%	
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	
3	604.1-.6 Employee Pensions & Benefits	1,432	1,896	464	32.40%	
4	610.1-.6 Purchased Water	0	0	0	0.00%	
5	615.1-.6 Purchased Power	5,325	5,972	647	12.15%	
6	616.1-.6 Fuel for Power Production	142	167	25	17.61%	
7	618.1-.6 Chemicals	88	197	109	123.86%	
8	620.1-.6 Materials & Supplies	2,850	3,641	791	27.75%	
9	631.1-.6 Contractual Services - Eng.	0	0	0	0.00%	
10	632.1-.6 Contractual Services - Acct.	0	0	0	0.00%	
11	633.1-.6 Contractual Services - Legal	0	0	0	0.00%	
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0.00%	
13	635.1-.6 Contractual Services - Other	1,516	241	(1,275)	(84.10%)	
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0.00%	
15	642.1-.6 Rental of Equipment	69	105	36	52.17%	
16	650.1-.6 Transportation Expense	577	468	(109)	(18.89%)	
17	656.1-.6 Insurance - Vehicle	0	0	0	0.00%	
18	657.1-.6 Insurance - General Liability	0	0	0	0.00%	
19	658.1-.6 Insurance - Workman's Comp	107	137	30	28.04%	
20	659.1-.6 Insurance - Other	0	0	0	0.00%	
21	660.1-.6 Advertising Expense	0	0	0	0.00%	
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0.00%	
24	670.1-.6 Bad Debt Expense	0	0	0	0.00%	
25	675.1-.6 Miscellaneous Expenses	867	1,085	218	25.14%	
26	**TOTAL WATER O & M EXPENSES**	18,953	21,543	2,590	13.67%	
27	**TOTAL (LESS ACCTS 666 & 667)**	18,953	21,543	2,590	13.67%	

NOTE: See Volume II for variance explanations.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - CUSTOMER ACCOUNT EXPENSES (.7) - 1995 WATER

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 3 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No. and Name		(1)	(2) Historic Year Ended 12/31/94	(3) Interim Test Year Ended 12/31/95	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %
1	601.7	Salaries & Wages - Employees		3,931	3,801	(130)	(3.31%)
2	603.7	Salaries & Wages - Officers, Etc.		0	0	0	0.00%
3	604.7	Employee Pensions & Benefits		942	944	2	0.21%
4	610.7	Purchased Water		0	0	0	0.00%
5	615.7	Purchased Power		15	13	(2)	(13.35%)
6	616.7	Fuel for Power Production		0	0	0	0.00%
7	618.7	Chemicals		0	0	0	0.00%
8	620.7	Materials & Supplies		235	210	(25)	(10.63%)
9	631.7	Contractual Services - Eng.		0	0	0	0.00%
10	632.7	Contractual Services - Acct.		0	0	0	0.00%
11	633.7	Contractual Services - Legal		0	0	0	0.00%
12	634.7	Contractual Services - Mgmt Fees		0	0	0	0.00%
13	635.7	Contractual Services - Other		0	0	0	0.00%
14	641.7	Rental of Real Building/Real Property		34	0	(34)	(100.00%)
15	642.7	Rental of Equipment		1	0	(1)	(100.00%)
16	650.7	Transportation Expense		96	149	53	55.29%
17	656.7	Insurance - Vehicle		0	0	0	0.00%
18	657.7	Insurance - General Liability		0	0	0	0.00%
19	658.7	Insurance - Workman's Comp		70	68	(2)	(2.86%)
20	659.7	Insurance - Other		0	0	0	0.00%
21	660.7	Advertising Expense		0	0	0	0.00%
22	666.7	Reg. Comm. Exp. - Rate Case Amort.		0	0	0	0.00%
23	667.7	Reg. Comm. Exp. - Other		0	0	0	0.00%
24	670.7	Bad Debt Expense		298	517	218	73.03%
25	675.7	Miscellaneous Expenses		280	1,296	1,015	362.11%
26	**TOTAL WATER O & M EXPENSES**			5,902	6,997	1,094	18.54%
27	**TOTAL (LESS ACCTS 666 & 667)**			5,902	6,997	1,094	18.54%

NOTE: See Volume II for variance explanations.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - A&G EXPENSES (.8) - 1995 WATER

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-7(W)
Page 4 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.		(1) Account No. and Name	(2) Historic Year Ended 12/31/94	(3) Interim Test Year Ended 12/31/95	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %
1	601.8	Salaries & Wages - Employees	9,441	9,978	537	5.69%
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.8	Employee Pensions & Benefits	2,263	2,478	215	9.50%
4	610.8	Purchased Water	0	0	0	0.00%
5	615.8	Purchased Power	156	178	21	13.45%
6	616.8	Fuel for Power Production	0	0	0	0.00%
7	618.8	Chemicals	0	0	0	0.00%
8	620.8	Materials & Supplies	492	475	(17)	(3.46%)
9	631.8	Contractual Services - Eng.	0	79	79	100.00%
10	632.8	Contractual Services - Acct.	408	422	14	3.43%
11	633.8	Contractual Services - Legal	324	254	(69)	(21.31%)
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.8	Contractual Services - Other	1,128	656	(472)	(41.86%)
14	641.8	Rental of Real Building/Real Property	318	377	59	18.53%
15	642.8	Rental of Equipment	22	17	(4)	(18.46%)
16	650.8	Transportation Expense	119	185	66	55.57%
17	656.8	Insurance - Vehicle	268	289	21	7.83%
18	657.8	Insurance - General Liability	613	595	(19)	(3.10%)
19	658.8	Insurance - Workman's Comp	168	178	10	5.95%
20	659.8	Insurance - Other	56	59	3	5.39%
21	660.8	Advertising Expense	66	64	(2)	(3.03%)
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.8	Reg. Comm. Exp. - Other	217	143	(74)	(34.10%)
24	670.8	Bad Debt Expense	0	0	0	0.00%
25	675.8	Miscellaneous Expenses	3,130	2,927	(202)	(6.45%)
26		**TOTAL WATER O & M EXPENSES**	19,189	19,355	166	0.87%
27		**TOTAL (LESS ACCTS 656 & 667)**	18,972	19,211	240	1.27%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

CONTRACTUAL SERVICES - 1995

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

FPSC
Schedule: B-9(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
1	**See Volume II for detailed support.**			

ANALYSIS OF RATE CASE EXPENSE - 1995

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

FPSC
Schedule: B-10
Page 1 of 1
Preparer: Ludsen

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	See Volume II, Allocation of 1995 Rate Case Expense for detail.				
2					
3					
4					
5					
6					
7					
8	Estimate Through				
9	[ ] PAA				
10	[x] Commission Hearing				
11					
12	Amortization Period 4 Years				
13	Explanation if different from Section 367.0816, Florida Statutes:				
14					
15	Amortization of Rate Case Expense:		(A) Total	Water	
16					
17					
18	Prior Unamortized Rate Case Expense				
19	Marco Island	Docket No. 920655-WS	$134,310		
20	GIGA	Docket No. 920199-WS	840,374		
21	Lehigh	Docket No. 911188-WS	99,988		
22			1,074,672		
23	Current Rate Case Expense				
24					
25	Total Projected Rate Case Expense				
26					
27	Annual Amortization		$373,256	$0	
28					
29	Method of Allocation Between Plants:				
30	Average Number of Customers (Plant Specific)				
31	See Volume II, Allocation of 1995 Rate Case Expense for detail.				
32					

Note: May not cross foot due to rounding.

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS - 1995
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide an analysis of all maintenance projects greater than 2% of the projected test year revenues per system which occurred during the 2 years prior to the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description of the total cost or budgeted amount and how often the project should be repeated.

FPSC
Schedule: B-11(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Date	(2) Description	(3) Total Water Cost	(4) How often to repeat
		Maintenance projects greater than 2% of test year revenues per system		
1	**See Volume II for detailed support.**			

Note: May not cross foot due to rounding.

ALLOCATION OF EXPENSES - 1995

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

FPSC
Schedule: B-12(W)
Page 1 of 1
Preparer: Kimball

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules

Please refer to Volume II for a complete description of allocated items, the allocation percentages, a description of the allocation methods, the amounts allocated and supporting schedules.

For rate making purposes, the following are the items which are allocated in this filing:

A-SCHEDULES (RATE BASE):

Allocated Items	Allocation Basis	Recap Schedules
(A) Deferred Taxes	Avg Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-1 (W)
(B) General Plant	Average No. of Customers (Total Company)	A-5 (W)
(C) General Plant Blanket Additions	Average No. of Customers (Total Company)	A-5 (W)
(D) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W)
(E) Unfunded OPEBs	Average No. of Customers (Total Company)	A-17 (W)

B-SCHEDULES (INCOME STATEMENT):

Allocated Items	Allocation Basis	Recap Schedules
(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	B-16 (W)
(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-5 (W)
(E) Property Taxes	Net Taxable Value	B-15 (W)

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1995
SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: SSU / Hillsborough / Yalrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-13(W)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W), B-18 (W)
Supporting Schedules: A-5 (W), F-Schedules

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
				DEPRECIATION RATE		1995 DEPRECIATION EXPENSE			1995 USED & USEFUL DEPRECIATION EXPENSE		
Line No.	Account No.	and Name	1995 Avg. Adj. PIS	Life	Rate (%)	Per Books	Utility Adjustment	Adjusted Depreciation Expense	Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful Depreciation Exp.
1		**INTANGIBLE PLANT**								0	
2	301.1	Organization	2,085	40	2.50%	52	0	52	0.00%	0	52
3	302.1	Franchise	6,546	40	2.50%	164	0	164	0.00%	0	164
4	339.1	Other Plant & Misc.	222	40	2.50%	6	0	6	0.00%	0	6
5		**SOURCE OF SUPPLY & PUMPING**								0	
6	303.2	Land & Land Rights	4,195	NA	NA	0	0	0	0.00%	0	0
7	304.2	Structures & Improvements	11,980	40	2.50%	300	0	300	0.00%	0	300
8	305.2	Collect. & Impound.	27	40	2.50%	1	0	1	0.00%	0	1
9	306.2	Lake, River & Other	0	40	2.50%	0	0	0	0.00%	0	0
10	307.2	Wells & Springs	11,218	40	2.50%	280	0	280	0.00%	0	280
11	308.2	Infiltration Galleries	0	40	2.50%	0	0	0	0.00%	0	0
12	309.2	Supply Mains	75	40	2.50%	2	0	2	0.00%	0	2
13	310.2	Power Generation Equpi.	50,528	40	2.50%	1,263	0	1,263	0.00%	0	1,263
14	311.2	Pumping Equipment	43,618	40	2.50%	1,090	0	1,090	0.00%	0	1,090
15	339.2	Other Plant & Misc.	0	40	2.50%	0	0	0	0.00%	0	0
16		**WATER TREATMENT PLANT**								0	
17	303.3	Land & Land Rights	25	NA	NA	0	0	0	0.00%	0	0
18	304.3	Structures & Improvements	11,789	40	2.50%	295	0	295	0.00%	0	295
19	320.3	Water Treatment Equip.	7,956	40	2.50%	199	0	199	0.00%	0	199
20	321.3	Permeators	0	40	2.50%	0	0	0	0.00%	0	0
21	339.3	Other Plant & Misc.	0	40	2.50%	0	0	0	0.00%	0	0
22		**TRANSMISSION & DISTRIBUTION**								0	
23	303.4	Land & Land Rights	5	NA	NA	0	0	0	0.00%	0	0
24	304.4	Structures & Improvements	0	40	2.50%	0	0	0	0.00%	0	0
25	330.4	Distr. Reservoirs	3,520	40	2.50%	88	0	88	0.00%	0	88
26	331.4	Transmission & Distribution	9,805	40	2.50%	245	0	245	0.98%	2	243
27	333.4	Services	7,289	40	2.50%	182	0	182	0.00%	0	182
28	334.4	Meters & Meter Installation	10,318	40	2.50%	258	0	258	0.00%	0	258
29	335.4	Hydrants	206	40	2.50%	5	0	5	0.00%	0	5
30	339.4	Other Plant & Misc.	0	40	2.50%	0	0	0	0.00%	0	0
31		**GENERAL PLANT**								0	
32	303.5	Land & Land Rights	1,116	NA	NA	0	0	0	0.00%	0	0
33	304.5	Structures & Improvements	10,546	40	2.50%	264	0	264	0.00%	0	264
34	340.5	Office Furniture & Equipment	6,506	15	6.67%	434	0	434	0.00%	0	434
35	340.51	Computer Equipment	15,762	6	16.67%	2,628	0	2,628	0.00%	0	2,628
36	341.5	Transportation Equipment	9,415	6	16.67%	1,569	0	1,569	0.00%	0	1,569
37	342.5	Stores Equipment	100	18	5.56%	6	0	6	0.00%	0	6
38	343.5	Tools, Shop & Garage	3,571	16	6.25%	223	0	223	0.00%	0	223
39	344.5	Laboratory Equipment	2,159	15	6.67%	144	0	144	0.00%	0	144
40	345.5	Power Operated Equipment	3,427	12	8.33%	285	0	285	0.00%	0	285
41	346.5	Communication Equipment	1,777	10	10.00%	178	0	178	0.00%	0	178
42	347.5	Miscellaneous Equipment	832	15	6.67%	55	0	55	0.00%	0	55
43	348.5	Other Tangible Plant	660	10	10.00%	66	0	66	0.00%	0	66
44		**INTANGIBLE PLANT**	8,863		2.50%	222	0	222	0.00%	0	222
45		**SUPPLY & PUMPING**	121,841		2.41%	2,936	0	2,936	0.00%	0	2,936
46		**WATER TREATMENT PLANT**	19,770		2.50%	494	0	494	0.00%	0	494
47		**TRANSMISSION & DISTRIBUTION**	31,143		2.50%	778	0	778	0.26%	2	776
48		**GENERAL PLANT**	55,871		10.47%	5,852	0	5,852	0.00%	0	5,852
49		**TOTAL DEPRECIATION EXPENSE**	237,288		4.33%	10,282	0	10,282	0.02%	2	10,280
50		**LESS: AMORTIZATION OF CIAC**				0	0	0		0	0
51		**ET DEPRECIATION EXPENSE - WATER**				10,282	0	10,282		2	10,280

Column:
(2) from Schedule A-5, page 1, column 11.
(8) from F Schedules

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1995
CIAC AMORTIZATION EXPENSE

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-13(W)
Page 2 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3
Supporting Schedules: A-12(W), B-13(W)3/3

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				1995 CIAC AMORTIZATION EXPENSE			1995 USED & USEFUL CIAC AMORTIZATION EXPENSE		
	WATER	1995 Avg. Adj.	CIAC Amort.				Composite Non-used		
Line No.	CIAC Classifications	CIAC Balance	Composite Rate	Per Books	Utility Adjustment	Utility Adjusted CIAC Amort.	and Useful Percentage	Non-used and Useful Amount	Used and Useful CIAC Amort.
1	Plant Capacity Fees	0	2.50%	0	0	0	0.00%	0	0
2	Line/Main Extension Fees	0	2.50%	0	0	0	0.00%	0	0
3	Meter Installation Fees	0	2.50%	0	0	0	0.00%	0	0
4	Contributed Lines	0	2.50%	0	0	0	0.26%	0	0
5	Contributed Property Other Than Lines	0	2.50%	0	0	0	0.00%	0	0
6	Service Installation Fees	0	2.50%	0	0	0	0.00%	0	0
7	TOTAL WATER CIAC AMORT. EXP.	0		0	0	0		0	0

Column:
(2) from A-12 (W)
(3) from B-13 (W) (page 3 of 3)
(7) from B-13 (W) (page 1 of 3)

Notes:
1. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 3)

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1995
COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-13(W)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3,2/3
Supporting Schedules: A-5(W)

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1995 COMPOSITE CIAC AMORTIZATION RATE Average Adjusted UPIS	(3) Average Adjusted Dep. Exp.	(4) Composite CIAC Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	11,980	300	2.50%
3	305.2 Collecting & Impounding reservoirs	27	1	3.70%
4	306.2 Lake, River & Other Intakes	0	0	0.00%
5	307.2 Wells & Springs	11,218	280	2.50%
6	308.2 Infiltration Galleries & Tunnels	0	0	0.00%
7	309.2 Supply Mains	75	2	2.67%
8	310.2 Power Generation Equipment	50,528	1,263	2.50%
9	311.2 Pumping Equipment	43,618	1,090	2.50%
10	339.2 Other Plant & Miscellaneous	0	0	0.00%
11	304.3 Structures & Improvements	11,789	295	2.50%
12	320.3 Water Treatment Equipment	7,956	199	2.50%
13	321.3 Permeators	0	0	0.00%
14	339.3 Other Plant & Miscellaneous	0	0	0.00%
15	330.4 Distribution Reservoirs	3,520	88	2.50%
16	**COMPOSITE RATE**	140,711	3,518	2.50%
17	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
18	304.4 Structures & Improvements	0	0	0.00%
19	331.4 Transmission & Distribution	9,805	245	2.50%
20	335.4 Hydrants	206	5	2.43%
21	339.4 Other Plant & Miscellaneous	0	0	0.00%
22	**COMPOSITE RATE**	10,011	250	2.50%
23	**METER INSTALLATION FEES:**			
24	334.4 Meters & Meter Installation	10,318	258	2.50%
25	**COMPOSITE RATE**	10,318	258	2.50%
26	**SERVICE INSTALLATION FEES:**			
27	333.4 Services	7,289	182	2.50%
28	**COMPOSITE RATE**	7,289	182	2.50%
29	**OTHERS: (Weighted Average of Above Rates):**			
30	Plant Capacity Fees (Line 16)	140,711	3,518	2.50%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	10,011	250	2.50%
32	Meter Installation Fees (Line 25)	10,318	258	2.50%
33	Service Installation Fees (Line 28)	7,289	182	2.50%
34	**COMPOSITE RATE**	168,329	4,208	2.50%

Column:
(2) is From Schedule B-13 (W), page 1, Column 2.
(3) is From Schedule B-13 (W), page 1, Column 7.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1995
UNDER PRESENT INCOME

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)	(6)
		1995 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	2,942	0	2,942	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	1,713	0	1,713	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	1,713	0	1,713		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	3,066	0	3,066		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	3,066	0	3,066		
10	Non-used & Useful Percent			0.04%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(1)	(1)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	3,066	(1)	3,065		
13	**OTHER:**	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	**TOTAL OTHER**	0	0	0		
18	**TOTAL TAXES OTHER (PRESENT INCOME)**	7,721	(1)	7,720		B-1(W)1/3,2/3

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1995
UNDER PRESENT INCOME

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

FPSC
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	65,370	0	65,370	B-4(W)
3	Less:				
4	O & M Expenses	47,895	0	47,895	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	10,280	0	10,280	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	7,721	(1)	7,720	B-15(W)
8	Pre-Tax Operating Expenses	65,895	(1)	65,894	
9	**PRE-TAX OPERATING INCOME**	(525)	1	(524)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(525)	1	(524)	
12	Less:				
13	Interest Expense:				
14	Rate Base	158,221	0	158,221	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	7,990	0	7,990	C-3
17	Net Taxable Income (L11 - L16)	(8,515)	1	(8,514)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	(3,285)	0	(3,284)	
20	Less:				
21	Parent Debt Adjustment	364	0	364	C-1(W)
22	Investment Tax Credit	58	0	58	C-7(W)
23	**TOTAL INCOME TAXES**	(3,707)	0	(3,707)	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1995

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that shows the calculation of the acquisition adjustment amortization expense for the test year.

FPSC
Schedule: B-18 (W)
Page 1 of 1
Preparer: Kimball
Supporting Schedules: B-13 (W)
Recap Schedule: B-1 (W)

(1)		(2)	(3)	(4)	(5)	(6)
		ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Average Adjusted Acquisition Adjustment Balance	0			A-20 (W)	
2	Last Authorized Amortization Rate					
3	Total Amortization Expense	0	0	0		
4	Non-Used & Useful Amort. Exp.	0	0	0	From Below	
5	**NET AMORTIZATION EXPENSE**	0	0	0		B-1 (W)

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

		1995 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Adjusted Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
6	Total Amortization Expense	0	0	0	From Above	
7	Composite Non-Used & Useful Depreciation Rate (%)	0.02%	0.00%	0.02%	B-13 (W)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

SCHEDULE OF SEWER RATE BASE - 1995
SUMMARY

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-2 (S)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) 1995 AVERAGE RATE BASE Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedules
1	Utility Plant in Service	136,149,645	452,500	136,602,145	A-6 (S)
2	Utility Land & Land Rights	3,125,251	0	3,125,251	A-6 (S)
3	Non-Used and Useful	(7,117,577)	0	(7,117,577)	A-7 (S)
4	Construction Work in Progress (1)	0	194,780	194,780	A-6 (S)
5	Accumulated Depreciation	(38,948,776)	0	(38,948,776)	A-10 (S)
6	CIAC	(52,031,590)	0	(52,031,590)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	(227,525)	(227,525)	A-12 (S)
8	Accumulated Amortization of CIAC	14,515,943	0	14,515,943	A-14 (S)
9	Acquisition Adjustments	(519,787)	0	(519,787)	A-20 (S)
10	Accumulated Amort. of Acq. Adjust.	213,284	0	213,284	A-20 (S)
11	Advances for Construction	(1,400,879)	0	(1,400,879)	A-16 (S)
12	Unfunded Post-Retirement Benefits	(259,657)	0	(259,657)	Vol. II
13	Deferred Taxes	(273,485)	0	(273,485)	C-7 (S)
14	Working Capital Allowance	1,673,056	0	1,673,056	A-17 (S)
15	Other	3,471,976	0	3,471,976	A-21(S)
16	**TOTAL SEWER RATE BASE**	58,597,403	419,755	59,017,158	

Note (1): Consistent with negative rate base treatment in Docket # 920199-WS.

SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER RATE BASE - 1995

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC
Schedule: A-3 (S)

Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**A. UTILITY PLANT IN SERVICE:**			A-6 (S)
2	1. Lehigh Line Extensions	905,000	452,500	
3				
4	2.	0	0	
5				
6				
7		905,000	452,500	
8	**B. UTILITY LAND & LAND RIGHTS:**			A-6 (S)
9	1.	0	0	
10				
11	2.	0	0	
12				
13				
14		0	0	
15	**C. NON-USED AND USEFUL:**			A-7 (S)
16	1.	0	0	
17				
18	2.	0	0	
19				
20				
21		0	0	
22	**D. CONSTRUCTION WORK IN PROGRESS:**			
23	1. To zero out Deep Creek negative rate base	194,779	194,779	
24				
25	2.	0	0	
26				
27				
28		194,779	194,779	
29	**E. ACCUMULATED DEPRECIATION:**			A-10 (S)
30	1.	0	0	
31				
32	2.	0	0	
33				
34				
35		0	0	
36	**F. CIAC:**			A-12 (S)
37	1. FPSC Margin Reserve	(455,049)	(227,525)	
38				
39	2.	0	0	
40				
41				
42		(455,049)	(227,525)	
43				
44	**SUBTOTAL**	644,730	419,754	

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER RATE BASE-1995

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC
Schedule: A-3 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**G. ACCUMULATED AMORTIZATION OF CIAC:**			A-14 (S)
2	1.	0	0	
3				
4	2.	0	0	
5		0	0	
6				
7	**H. ACQUISITION ADJUSTMENTS:**			A-20 (S)
8	1.	0	0	
9				
10	2.	0	0	
11		0	0	
12				
13	**I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:**			A-20 (S)
14	1.	0	0	
15				
16	2.	0	0	
17		0	0	
18				
19	**J. ADVANCES FOR CONSTRUCTION:**			A-16 (S)
20	1.	0	0	
21				
22	2.	0	0	
23		0	0	
24				
25	**K. DEFERRED TAXES:**			C-6 (S)
26	1.	0	0	
27				
28	2.	0	0	
29		0	0	
30				
31	**L. WORKING CAPITAL ALLOWANCE:**			A-17 (S)
32	1.	0	0	
33				
34	2.	0	0	
35		0	0	
36	**M. OTHER**			A-21(S)
37	1.	0	0	
38				
39	2.	0	0	
40		0	0	
41				
42	**TOTAL SEWER RATE BASE UTILITY ADJUSTMENTS**	644,730	419,754	

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER PLANT IN SERVICE - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-4 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer Plant In Service Year-End Balances
1	**Balance per order 5/30/85 (Enterprise)**	84,788
2	Utility Adjustments to ordered balance (1)	0
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	84,788
8	**Balance per order 12/31/85**	0
9	Utility Adjustments to ordered balance (1)	0
10	1986 Additions	1,437
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	1,437
14	**12/31/86 Balance**	86,225
15	**Balance per order 12/31/86**	0
16	Utility Adjustments to ordered balance (1)	0
17	1987 Additions	835
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	835
21	**12/31/87 Balance**	87,060
22	**Balance per books 12/21/87 (Valrico Hills) and 09/30/88 (Tropical Isles)**	565,592
23	Utility Adjustments to ordered balance (1)	0
24	1988 Additions	40,137
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	40,137
28	**12/31/88 Balance**	692,789
29	**Balance per order 12/31/88 (Lake Gibson)**	278,964
30	Utility Adjustments to ordered balance (1)	0
31	1989 Additions	39,221
32	1989 Retirements	2,725
33	1989 Adjustments	0
34	1989 Net Additions	36,496
35	**12/31/89 Balance**	1,008,249
36	**Balance per order 12/31/89**	0
37	Utility Adjustments to ordered balance (1)	0
38	1990 Additions	100,443
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	100,443
42	**12/31/90 Balance**	1,108,692

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER PLANT IN SERVICE - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPS

water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-4 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Sewer Plant In Service Year-End Balances
1	**12/31/90 Balance**		1,106,892
2	**Balance per order 12/31/90 (Deep Creek), 08/31/91(Seaboard), and 09/30/91 (Lehigh)**		21,167,322
3	Utility Adjustments to ordered balance (1)		0
4	1991 Additions		29,497
5	1991 Retirements		15,436
6	1991 Adjustments		0
7	1991 Net Additions		14,061
8	**12/31/91 Balance**		22,290,075
9	**Balance per order 12/31/91 (Uniform Plants and Spring Hill) and 04/30/92 (Marco Island)**		85,743,757
10	Utility Adjustments to ordered balance (1)		(124,446)
11	1992 Additions		6,417,603
12	1992 Retirements		135,000
13	1992 Adjustments		0
14	1992 Net Additions		6,282,603
15	**12/31/92 Balance**		114,191,988
16	**Balance per order 09/30/93 (Spring Gardens and Valencia Terrace)**		644,058
17	Utility Adjustments to ordered balance (1)		(146,841)
18	1993 Additions		10,683,286
19	1993 Retirements		45,992
20	1993 Adjustments	General Plant Allocation True-up	1,522,447
21	1993 Net Additions		12,159,741
22	**12/31/93 Balance**		126,848,946
23	**Balance per order 12/31/93**		0
24	Utility Adjustments to ordered balance (1)		0
25	1994 Additions		10,149,097
26	1994 Retirements		1,413,416
27	1994 Adjustments		0
28	1994 Net Additions		8,735,681
29	**12/31/94 Balance**		135,584,627
30	**Balance per order 12/31/94**		0
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	30,992
32	1995 Additions		7,660,454
33	1995 Retirements		341,902
34	1995 Adjustments	Lehigh Line extensions	905,000
35	1995 Net Additions		8,223,552
36	**12/31/95 Balance**		143,839,171
37	**Balance per order 12/31/95**		
38	Utility Adjustments to ordered balance (1)		
39	1996 Additions		
40	1996 Retirements		
41	1996 Adjustments		
42	1996 Net Additions		
43	**12/31/96 Balance**		

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide the beginning, ending and average balances of PIS by account for the the prior year and the test year.

FPSC
Schedule: A-8 (S)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-4(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1995 PLANT IN SERVICE							1995 AVERAGE BALANCE		
Line No.	Account No. and Name	Balance Per Books 12/31/94	Net Additions 12/31/94 - 12/31/95 Gross	Retirements	Net	Balance Per Books 12/31/95	Utility Adjustments	Adjusted Balance 12/31/95	Balance Per Books	Utility Adjustments	Adjusted Utility Balance
1	INTANGIBLE PLANT										
2	351.1 Organization	115,567	0	0	0	115,567	0	115,567	115,567	0	115,567
3	352.1 Franchises	144,639	0	0	0	144,639	0	144,639	144,639	0	144,639
4	389.1 Other Plant & Misc. Equipment	256,844	0	0	0	256,844	0	256,844	256,844	0	256,844
5	COLLECTION PLANT										
6	353.2 Land & Land Rights	387,291	260,562	0	260,562	647,853	0	647,853	517,572	0	517,572
7	354.2 Structures & Improvements	433,589	202,138	0	202,138	635,727	0	635,727	534,658	0	534,658
8	360.2 Collection Sewers - Force	13,036,785	40,963	(5,107)	35,856	13,072,621	0	13,072,621	13,054,693	0	13,054,693
9	361.2 Collection Sewers - Gravity	41,015,581	435,826	0	435,826	41,451,407	905,000	42,356,407	41,233,494	452,500	41,685,994
10	362.2 Special Collecting	0	3,613	0	3,613	3,613	0	3,613	1,807	0	1,807
11	363.2 Services to Customers	4,303,479	8,887	0	8,887	4,312,366	0	4,312,366	4,307,922	0	4,307,922
12	364.2 Flow Measuring Devices	415,034	29,670	0	29,670	444,704	0	444,704	429,869	0	429,869
13	365.2 Flow Measuring Installation	8,968	0	0	0	8,968	0	8,968	8,968	0	8,968
14	389.2 Other Plant & Misc. Equipment	101,646	0	0	0	101,646	0	101,646	101,646	0	101,646
15	SYSTEM PUMPING PLANT										
16	353.3 Land & Land Rights	41,350	0	0	0	41,350	0	41,350	41,350	0	41,350
17	354.3 Structures & Improvements	987,733	14,286	(3,600)	10,686	998,419	0	998,419	993,076	0	993,076
18	370.3 Receiving Wells	2,811,550	5,629	0	5,629	2,817,179	0	2,817,179	2,814,365	0	2,814,365
19	371.3 Pumping Equipment	7,533,820	931,714	(125,574)	806,140	8,339,960	0	8,339,960	7,936,890	0	7,936,890
20	389.3 Other Plant & Misc. Equipment	209,422	0	0	0	209,422	0	209,422	209,422	0	209,422
21	TREATMENT AND DISPOSAL PLANT										
22	353.4 Land & Land Rights	2,416,719	23,660	0	23,660	2,440,379	0	2,440,379	2,428,549	0	2,428,549
23	354.4 Structures & Improvements	9,711,806	697,291	(1,300)	695,991	10,407,797	0	10,407,797	10,059,801	0	10,059,801
24	380.4 Treatment & Disposal	32,513,933	3,072,000	(90,791)	2,981,209	35,495,142	0	35,495,142	34,004,538	0	34,004,538
25	381.4 Plant Sewers	2,834,619	323,390	(42,401)	280,989	3,115,608	0	3,115,608	2,975,114	0	2,975,114
26	382.4 Outfall Sewer Lines	6,601,874	239,516	0	239,516	6,841,390	0	6,841,390	6,721,632	0	6,721,632
27	389.4 Other Plant & Misc. Equipment	3,387,743	194,771	(600)	194,171	3,581,914	0	3,581,914	3,484,829	0	3,484,829
28	GENERAL PLANT										
29	353.5 Land & Land Rights	137,780	0	0	0	137,780	0	137,780	137,780	0	137,780
30	354.5 Structures & Improvements	1,228,355	149,029	(1,756)	147,273	1,375,627	0	1,375,627	1,301,991	0	1,301,991
31	390.5 Office Furniture & Equipment	749,449	107,498	0	107,498	856,947	0	856,947	803,198	0	803,198
32	390.51 Computer Equipment	1,846,407	198,926	0	198,926	2,045,332	0	2,045,332	1,945,869	0	1,945,869
33	391.5 Transportation Equipment	1,123,502	146,209	(68,556)	77,653	1,201,155	0	1,201,155	1,162,329	0	1,162,329
34	392.5 Stores Equipment	12,200	309	0	309	12,508	0	12,508	12,354	0	12,354
35	393.5 Tools, Shop & Garage Equipment	419,987	42,027	(176)	41,852	461,839	0	461,839	440,913	0	440,913
36	394.5 Laboratory Equipment	119,218	294,764	0	294,764	413,982	0	413,982	266,600	0	266,600
37	395.5 Power Operated Equipment	416,387	13,696	(351)	13,344	429,731	0	429,731	423,059	0	423,059
38	396.5 Communication Equipment	189,443	59,769	0	59,769	249,212	0	249,212	219,327	0	219,327
39	397.5 Miscellaneous Equipment	100,143	6,797	(1,690)	5,107	105,250	0	105,250	102,696	0	102,696
40	398.5 Other Tangible Plant	2,778	157,514	0	157,514	160,292	0	160,292	81,535	0	81,535
41	INTANGIBLE PLANT	517,050	0	0	0	517,050	0	517,050	517,050	0	517,050
42	COLLECTION PLANT	59,702,354	981,859	(5,107)	976,552	60,678,906	905,000	61,583,906	60,190,630	452,500	60,643,130
43	SYSTEM PUMPING PLANT	11,583,675	951,629	(129,174)	822,455	12,406,330	0	12,406,330	11,995,102	0	11,995,102
44	TREATMENT AND DISPOSAL PLANT	57,466,894	4,560,828	(135,092)	4,415,536	61,882,231	0	61,882,231	59,674,463	0	59,674,463
45	GENERAL PLANT	6,345,647	1,176,537	(72,529)	1,104,008	7,449,656	0	7,449,656	6,897,652	0	6,897,652
46	TOTAL PLANT IN SERVICE	135,615,620	7,660,454	(341,902)	7,318,552	142,934,172	905,000	143,839,172	139,274,896	452,500	139,727,396
47	LAND & LAND RIGHTS	2,983,140	284,222	0	284,222	3,267,362	0	3,267,362	3,125,251	0	3,125,251
48	TOTAL PIS LESS LAND	132,632,480	7,376,232	(341,902)	7,034,329	139,666,809	905,000	140,571,809	136,149,645	452,500	136,602,145

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide month ending balances for PIS by account for each month of the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-6 (S)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-4(S)
Supporting Schedule: A-3(S)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/95	(15) Net Additions	(16) Average Balance 1995
1	**INTANGIBLE PLANT**															
2	351.1 Organization	115,567	115,567	115,567	115,567	115,567	115,567	115,567	115,567	115,567	115,567	115,567	115,567	115,567	0	115,567
3	352.1 Franchises	144,639	144,639	144,639	144,639	144,639	144,639	144,639	144,639	144,639	144,639	144,639	144,639	144,639	0	144,639
4	389.1 Other Plant & Misc. Equipment	256,844	256,844	256,844	256,844	256,844	256,844	256,844	256,844	256,844	256,844	256,844	256,844	256,844	0	256,844
5	**COLLECTION PLANT**															
6	353.2 Land & Land Rights	387,291	387,291	387,291	387,291	387,291	387,291	387,291	387,291	387,291	647,853	647,853	647,853	647,853	260,562	517,572
7	354.2 Structures & Improvements	433,589	433,589	635,727	635,727	635,727	635,727	635,727	635,727	635,727	635,727	635,727	635,727	635,727	202,138	534,658
8	360.2 Collection Sewers - Force	13,036,765	13,036,765	13,036,765	13,036,765	13,036,765	13,051,473	13,072,485	13,070,176	13,070,176	13,070,176	13,070,176	13,070,176	13,072,621	35,856	13,054,693
9	361.2 Collection Sewers - Gravity	41,015,581	41,015,581	41,015,581	41,015,581	41,015,581	41,312,056	41,365,033	41,365,033	41,365,033	41,365,033	41,365,033	41,445,382	41,451,407	435,826	41,233,494
10	362.2 Special Collecting	0	0	0	0	0	2,451	2,451	2,451	2,451	2,451	2,451	2,451	3,613	3,613	1,807
11	363.2 Services to Customers	4,303,479	4,303,479	4,303,479	4,303,479	4,303,479	4,309,506	4,309,506	4,309,506	4,309,506	4,309,506	4,309,506	4,309,506	4,312,366	8,887	4,307,922
12	364.2 Flow Measuring Devices	415,034	419,168	427,596	431,763	440,537	444,704	444,704	444,704	444,704	444,704	444,704	444,704	444,704	29,670	429,869
13	365.2 Flow Measuring Installation	8,968	8,968	8,968	8,968	8,968	8,968	8,968	8,968	8,968	8,968	8,968	8,968	8,968	0	8,968
14	389.2 Other Plant & Misc. Equipment	101,646	101,646	101,646	101,646	101,646	101,646	101,646	101,646	101,646	101,646	101,646	101,646	101,646	0	101,846
15	**SYSTEM PUMPING PLANT**															
16	353.3 Land & Land Rights	41,350	41,350	41,350	41,350	41,350	41,350	41,350	41,350	41,350	41,350	41,350	41,350	41,350	0	41,350
17	354.3 Structures & Improvements	987,733	987,733	990,829	996,419	996,419	996,419	996,419	996,419	996,419	996,419	996,419	996,419	996,419	10,586	993,076
18	370.3 Receiving Wells	2,811,550	2,811,550	2,811,550	2,817,179	2,817,179	2,817,179	2,817,179	2,817,179	2,817,179	2,817,179	2,817,179	2,817,179	2,817,179	5,629	2,814,365
19	371.3 Pumping Equipment	7,533,820	7,536,840	7,581,317	7,657,829	7,972,538	7,974,167	8,096,988	8,109,607	8,110,197	8,142,722	8,253,379	8,253,379	8,339,960	806,140	7,936,890
20	389.3 Other Plant & Misc. Equipment	209,422	209,422	209,422	209,422	209,422	209,422	209,422	209,422	209,422	209,422	209,422	209,422	209,422	0	209,422
21	**TREATMENT AND DISPOSAL PLANT**															
22	353.4 Land & Land Rights	2,416,719	2,416,719	2,416,719	2,416,719	2,416,719	2,432,770	2,432,770	2,432,770	2,432,770	2,432,770	2,432,770	2,432,770	2,440,379	23,660	2,428,649
23	354.4 Structures & Improvements	9,711,808	9,890,184	9,998,416	10,018,864	10,018,864	10,070,366	10,173,072	10,173,072	10,173,072	10,389,082	10,389,082	10,389,082	10,407,797	695,991	10,050,801
24	380.4 Treatment & Disposal	32,513,833	32,516,777	32,526,090	32,540,481	32,586,488	32,918,113	33,446,979	33,949,729	34,021,060	35,496,094	35,496,094	35,496,142	35,496,142	2,981,209	34,004,536
25	381.4 Plant Sewers	2,834,619	2,834,619	2,834,619	2,834,619	2,834,619	2,834,619	2,834,619	2,990,999	2,990,999	3,115,608	3,115,608	3,115,608	3,115,608	280,999	2,975,114
26	382.4 Outfall Sewer Lines	6,601,874	6,631,871	6,631,871	6,631,871	6,631,871	6,631,871	6,841,390	6,841,390	6,841,390	6,841,390	6,841,390	6,841,390	6,841,390	236,516	6,721,632
27	389.4 Other Plant & Misc. Equipment	3,387,743	3,387,743	3,422,970	3,432,101	3,432,935	3,432,935	3,432,935	3,432,935	3,432,935	3,581,914	3,581,914	3,581,914	3,581,914	194,171	3,484,829
28	**GENERAL PLANT**															
29	353.5 Land & Land Rights	137,780	137,780	137,780	137,780	137,780	137,780	137,780	137,780	137,780	137,780	137,780	137,780	137,780	0	137,780
30	354.5 Structures & Improvements	1,228,355	1,229,308	1,231,148	1,233,121	1,234,645	1,235,405	1,301,838	1,301,998	1,301,998	1,301,998	1,301,998	1,301,998	1,375,627	147,273	1,301,991
31	390.5 Office Furniture & Equipment	749,449	750,137	751,470	752,932	754,039	754,587	802,521	802,639	802,639	802,639	802,639	802,639	856,947	107,498	803,186
32	390.51 Computer Equipment	1,846,407	1,847,680	1,850,146	1,852,852	1,854,901	1,855,915	1,944,816	1,944,835	1,944,835	1,944,835	1,944,835	1,944,835	2,045,332	199,926	1,946,889
33	391.5 Transportation Equipment	1,123,502	1,124,438	1,125,922	1,125,833	1,126,900	1,127,646	1,192,093	1,192,090	1,192,090	1,192,090	1,192,090	1,192,090	1,201,155	77,553	1,162,329
34	392.5 Stores Equipment	12,200	12,202	12,205	12,210	12,213	12,214	12,352	12,352	12,352	12,352	12,352	12,352	12,508	309	12,354
35	393.5 Tools, Shop & Garage Equipment	419,987	420,256	420,776	421,343	421,774	421,989	440,727	440,773	440,773	440,773	440,773	440,773	461,839	41,852	440,913
36	394.5 Laboratory Equipment	119,218	121,104	124,760	128,768	131,804	133,308	264,743	265,067	265,067	265,067	265,067	265,067	413,982	294,764	266,800
37	395.5 Power Operated Equipment	416,387	416,474	416,642	416,818	416,957	417,027	423,130	423,144	423,144	423,144	423,144	423,144	429,731	13,344	423,059
38	396.5 Communication Equipment	189,443	189,825	190,567	191,379	191,995	192,300	218,951	219,017	219,017	219,017	219,017	219,017	249,212	59,769	219,327
39	397.5 Miscellaneous Equipment	100,143	100,187	100,263	100,304	100,363	100,398	103,410	103,414	103,414	103,414	103,414	103,414	105,250	5,107	102,696
40	398.5 Other Tangible Plant	2,778	3,786	5,739	7,881	9,504	10,307	80,543	80,716	80,716	80,716	80,716	80,716	160,292	157,514	81,535
41	**INTANGIBLE PLANT**	517,050	517,050	517,050	517,050	517,050	517,050	517,050	517,050	517,050	517,050	517,050	517,050	517,050	0	517,050
42	**COLLECTION PLANT**	59,702,354	59,706,487	59,917,054	59,921,221	59,929,995	60,253,824	60,327,813	60,325,504	60,325,504	60,586,066	60,586,066	60,666,425	60,679,906	976,552	60,190,630
43	**SYSTEM PUMPING PLANT**	11,583,875	11,588,895	11,634,468	11,724,199	12,038,908	12,040,537	12,163,358	12,175,977	12,176,568	12,209,092	12,319,749	12,319,749	12,406,330	822,455	11,995,102
44	**TREATMENT AND DISPOSAL PLANT**	57,466,694	57,777,883	57,830,685	57,874,776	57,920,516	58,318,674	59,161,765	59,820,895	59,892,226	61,858,859	61,858,859	61,865,907	61,882,231	4,415,536	59,874,463
45	**GENERAL PLANT**	6,345,847	6,353,177	6,367,418	6,381,222	6,392,876	6,396,876	6,922,703	6,923,824	6,923,824	6,923,824	6,923,824	6,923,824	7,449,856	1,104,008	6,897,852
46	**TOTAL PLANT IN SERVICE**	135,615,820	136,943,492	136,266,676	136,418,467	136,799,444	137,528,960	139,092,689	139,763,249	139,835,171	142,092,891	142,203,548	142,282,954	142,934,172	7,318,552	139,274,996
47	**LAND & LAND RIGHTS**	2,983,140	2,983,140	2,983,140	2,983,140	2,983,140	2,999,191	2,999,191	2,999,191	2,999,191	3,258,753	3,258,753	3,258,753	3,267,362	284,222	3,125,251
48	**TOTAL PIS LESS LAND**	132,632,480	132,960,352	133,283,536	133,435,327	133,816,304	134,529,769	136,093,498	136,764,058	136,835,980	138,833,137	138,943,794	139,023,201	139,666,809	7,034,329	136,149,845

MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a schedule of additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-6 (S)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Net Additions	(15) Average Net Additions 1995
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	260,562	0	0	0	260,562	130,281
7	354.2 Structures & Improvements	0	202,138	0	0	0	0	0	0	0	0	0	0	202,138	101,069
8	360.2 Collection Sewers - Force	0	0	0	0	14,707	21,012	(2,309)	0	0	0	0	2,446	35,856	17,929
9	361.2 Collection Sewers - Gravity	0	0	0	0	296,475	52,977	0	0	0	0	80,359	6,015	435,826	217,914
10	362.2 Special Collecting	0	0	0	0	2,451	0	0	0	0	0	0	1,162	3,613	1,806
11	363.2 Services to Customers	0	0	0	0	6,029	0	0	0	0	0	0	2,858	8,887	4,441
12	364.2 Flow Measuring Devices	4,133	8,429	4,167	8,774	4,167	0	0	0	0	0	0	0	29,670	14,834
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	3,095	7,591	0	0	0	0	0	0	0	0	0	10,686	5,343
18	370.3 Receiving Wells	0	0	5,629	0	0	0	0	0	0	0	0	0	5,629	2,814
19	371.3 Pumping Equipment	5,020	42,477	76,511	314,708	1,629	122,821	12,619	591	32,525	110,657	0	86,581	806,140	403,068
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	16,051	0	0	0	0	0	0	7,609	23,660	11,829
23	354.4 Structures & Improvements	278,348	6,262	22,569	0	51,382	102,706	0	0	216,010	0	0	18,714	695,991	347,996
24	380.4 Treatment & Disposal	2,843	11,314	12,391	45,006	330,625	530,867	502,750	71,331	1,475,035	0	(952)	0	2,981,209	1,490,606
25	381.4 Plant Sewers	0	0	0	0	0	0	156,380	0	124,609	0	0	0	280,989	140,494
26	382.4 Outfall Sewer Lines	29,997	0	0	0	0	209,519	0	0	0	0	0	0	239,516	119,758
27	389.4 Other Plant & Misc. Equipment	0	35,227	9,131	833	0	0	0	0	148,979	0	0	0	194,171	97,086
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	954	1,640	1,974	1,524	760	66,433	180	0	0	0	0	73,629	147,273	73,634
31	390.5 Office Furniture & Equipment	688	1,333	1,462	1,107	548	47,933	116	0	0	0	0	54,308	107,498	53,748
32	390.51 Computer Equipment	1,273	2,467	2,705	2,049	1,015	88,701	219	0	0	0	0	100,497	198,926	99,462
33	391.5 Transportation Equipment	936	1,484	(89)	1,067	746	64,447	(4)	0	0	0	0	9,086	77,853	38,924
34	392.5 Stores Equipment	2	4	4	3	2	138	0	0	0	0	0	156	309	152
35	393.5 Tools, Shop & Garage Equipment	269	520	566	432	214	18,738	46	0	0	0	0	21,066	41,852	20,924
36	394.5 Laboratory Equipment	1,866	3,655	4,009	3,036	1,503	131,435	324	0	0	0	0	148,915	294,764	147,380
37	395.5 Power Operated Equipment	88	168	176	139	70	6,103	14	0	0	0	0	6,587	13,344	6,670
38	396.5 Communication Equipment	383	741	813	616	305	26,651	66	0	0	0	0	30,195	59,769	29,887
39	397.5 Miscellaneous Equipment	44	76	41	59	35	3,012	3	0	0	0	0	1,836	5,107	2,555
40	398.5 Other Tangible Plant	1,008	1,953	2,142	1,622	803	70,236	173	0	0	0	0	79,576	157,514	78,757
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	4,133	210,567	4,167	8,774	323,829	73,989	(2,309)	0	260,562	0	80,359	12,481	976,552	488,273
43	**SYSTEM PUMPING PLANT**	5,020	45,573	89,731	314,708	1,629	122,821	12,619	591	32,525	110,657	0	86,581	822,455	411,225
44	**TREATMENT AND DISPOSAL PLANT**	311,188	52,803	44,091	45,840	398,058	843,092	659,130	71,331	1,964,633	0	(952)	26,323	4,415,536	2,207,769
45	**GENERAL PLANT**	7,530	14,241	13,803	11,854	6,000	523,827	1,120	0	0	0	0	525,832	1,104,008	551,994
46	**TOTAL NET ADDITIONS**	327,872	323,184	151,791	380,977	729,516	1,563,729	670,560	71,922	2,257,720	110,657	79,407	651,218	7,318,552	3,659,261
47	**LAND & LAND RIGHTS**	0	0	0	0	16,051	0	0	0	260,562	0	0	7,609	284,222	142,110
48	**TOTAL PIS LESS LAND**	327,872	323,184	151,791	380,977	713,465	1,563,729	670,560	71,922	1,997,158	110,657	79,407	643,608	7,034,329	3,517,151

Note: May not cr... ...due to rounding.

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a schedule of retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-6 (S)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Gross Additions	(15) Ave. Gross Additions 1995
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	260,562	0	0	0	260,562	130,281
7	354.2 Structures & Improvements	0	202,138	0	0	0	0	0	0	0	0	0	0	202,138	101,069
8	360.2 Collection Sewers - Force	0	0	0	0	14,707	23,810	0	0	0	0	0	2,446	40,963	20,482
9	361.2 Collection Sewers - Gravity	0	0	0	0	296,475	52,977	0	0	0	0	80,359	6,015	435,826	217,914
10	362.2 Special Collecting	0	0	0	0	2,451	0	0	0	0	0	0	1,182	3,613	1,805
11	363.2 Services to Customers	0	0	0	0	6,029	0	0	0	0	0	0	2,858	8,887	4,441
12	364.2 Flow Measuring Devices	4,133	8,429	4,167	8,774	4,167	0	0	0	0	0	0	0	29,670	14,834
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	3,095	11,191	0	0	0	0	0	0	0	0	0	14,286	7,143
18	370.3 Receiving Wells	0	0	5,628	0	0	0	0	0	0	0	0	0	5,629	2,814
19	371.3 Pumping Equipment	9,020	61,377	109,411	323,709	3,929	145,321	12,619	1,191	38,525	110,657	0	115,955	931,714	465,856
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	16,051	0	0	0	0	0	0	7,809	23,860	11,929
23	354.4 Structures & Improvements	278,348	7,262	22,869	0	51,382	102,706	0	0	216,010	0	0	18,714	697,291	348,646
24	380.4 Treatment & Disposal	3,143	14,314	19,191	85,006	330,625	571,768	506,540	71,331	1,475,035	0	15,048	0	3,072,000	1,536,001
25	*381.4 Plant Sewers*	0	0	0	0	0	0	156,380	0	167,010	0	0	0	323,390	161,695
26	382.4 Outfall Sewer Lines	29,997	0	0	0	0	209,519	0	0	0	0	0	0	239,516	119,758
27	389.4 Other Plant & Misc. Equipment	0	35,227	9,131	833	0	0	0	0	149,579	0	0	0	194,771	97,386
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	954	1,848	2,027	1,535	760	66,452	164	0	0	0	0	75,289	149,029	74,511
31	390.5 Office Furniture & Equipment	688	1,333	1,462	1,107	548	47,933	118	0	0	0	0	54,308	107,498	53,748
32	*390.51 Computer Equipment*	1,273	2,467	2,705	2,049	1,015	88,701	219	0	0	0	0	100,497	198,926	99,462
33	391.5 Transportation Equipment	936	1,813	1,988	1,506	746	65,195	161	0	0	0	0	73,865	146,209	73,106
34	392.5 Stores Equipment	2	4	4	3	2	139	0	0	0	0	0	156	309	152
35	393.5 Tools, Shop & Garage Equipment	269	521	572	433	214	18,740	46	0	0	0	0	21,232	42,027	21,013
36	394.5 Laboratory Equipment	1,866	3,655	4,009	3,036	1,503	131,435	324	0	0	0	0	148,915	294,764	147,380
37	395.5 Power Operated Equipment	88	170	186	141	70	6,107	15	0	0	0	0	6,919	13,696	6,849
38	396.5 Communication Equipment	383	741	813	616	305	26,851	66	0	0	0	0	30,195	59,769	29,887
39	397.5 Miscellaneous Equipment	44	84	92	70	35	3,031	7	0	0	0	0	3,434	6,797	3,398
40	398.5 Other Tangible Plant	1,008	1,953	2,142	1,622	803	70,236	173	0	0	0	0	79,576	157,514	78,757
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	4,133	210,567	4,167	8,774	323,829	76,787	0	0	260,562	0	80,359	12,481	981,659	490,826
43	**SYSTEM PUMPING PLANT**	9,020	64,473	126,231	323,709	3,929	145,321	12,619	1,191	38,525	110,657	0	115,955	951,629	475,812
44	**TREATMENT AND DISPOSAL PLANT**	311,488	56,803	51,191	85,840	398,058	883,993	662,920	71,331	2,007,634	0	15,048	26,323	4,550,629	2,275,315
45	**GENERAL PLANT**	7,530	14,589	16,001	12,118	6,000	524,618	1,294	0	0	0	0	584,367	1,176,537	588,263
46	**TOTAL GROSS ADDITIONS**	332,172	346,432	197,589	410,441	731,816	1,630,719	676,833	72,522	2,306,721	110,657	95,407	749,146	7,660,454	3,830,216
47	**LAND & LAND RIGHTS**	0	0	0	0	16,051	0	0	0	260,562	0	0	7,609	284,222	142,110
48	**TOTAL PIS LESS LAND**	332,172	346,432	197,589	410,441	715,765	1,630,719	676,833	72,522	2,046,159	110,657	95,407	741,537	7,376,232	3,688,106

MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a schedule of retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-8 (S)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Total Retirements	(15) Average Retirements 1995
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	2,798	2,309	0	0	0	0	0	5,107	2,554
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	3,600	0	0	0	0	0	0	0	0	0	3,600	1,800
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	4,000	18,900	32,900	9,000	2,300	22,500	0	600	6,000	0	0	29,374	125,574	62,787
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	1,000	300	0	0	0	0	0	0	0	0	0	1,300	650
24	380.4 Treatment & Disposal	300	3,000	6,800	20,000	0	40,901	3,790	0	0	0	16,000	0	90,791	45,396
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	42,401	0	0	0	42,401	21,201
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	600	0	0	0	600	300
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	8	53	11	0	19	4	0	0	0	0	1,660	1,756	882
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	329	2,077	439	0	747	165	0	0	0	0	64,799	68,556	34,278
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	1	5	1	0	2	0	0	0	0	0	166	176	85
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	2	11	2	0	4	1	0	0	0	0	332	351	174
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	8	51	11	0	18	4	0	0	0	0	1,598	1,690	846
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	2,798	2,309	0	0	0	0	0	5,107	2,554
43	**SYSTEM PUMPING PLANT**	4,000	18,900	36,500	9,000	2,300	22,500	0	600	6,000	0	0	29,374	129,174	64,587
44	**TREATMENT AND DISPOSAL PLANT**	300	4,000	7,100	20,000	0	40,901	3,790	0	43,001	0	16,000	0	135,092	67,547
45	**GENERAL PLANT**	0	348	2,198	464	0	791	174	0	0	0	0	68,555	72,529	36,265
46	**TOTAL RETIREMENTS**	4,300	23,248	45,798	29,464	2,300	66,990	6,273	600	49,001	0	16,000	97,929	341,902	170,953
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	4,300	23,248	45,798	29,464	2,300	66,990	6,273	600	49,001	0	16,000	97,929	341,902	170,953

Note: May not cross foot due to rounding

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a schedule of adjustments for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-6 (S)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Total Adjustments	(15) Ave. Utility Adjustments 1995
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	226,250	0	0	226,250	0	0	226,250	0	0	226,250	905,000	452,500
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	226,250	0	0	226,250	0	0	226,250	0	0	226,250	905,000	452,500
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**TOTAL ADJUSTMENTS**	0	0	226,250	0	0	226,250	0	0	226,250	0	0	226,250	905,000	452,500
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	0	0	226,250	0	0	226,250	0	0	226,250	0	0	226,250	905,000	452,500

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide the average balance for plant in service and the non-used and useful percentage and amount.

FPSC
Schedule: A-6 (S)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-2(S),A-7(S)

Line No.	(1) Account No. and Name	(2) Average Adjusted Utility Balance A-6(S) 1 of 7	(3) 1995 NON-USED & USEFUL Percentage F-Schedules	(4) 1995 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	351.1 Organization	115,567	0.00%	0
3	352.1 Franchises	144,639	0.00%	0
4	389.1 Other Plant & Misc. Equipment	256,844	0.00%	0
5	**COLLECTION PLANT**			
6	353.2 Land & Land Rights	517,572	0.00%	0
7	354.2 Structures & Improvements	534,658	31.50%	168,423
8	360.2 Collection Sewers - Force	13,054,693	12.00%	1,566,877
9	361.2 Collection Sewers - Gravity	41,685,994	38.52%	16,055,482
10	362.2 Special Collecting	1,807	0.00%	0
11	363.2 Services to Customers	4,307,922	0.00%	0
12	364.2 Flow Measuring Devices	429,869	0.00%	0
13	365.2 Flow Measuring Installation	8,968	0.00%	0
14	389.2 Other Plant & Misc. Equipment	101,646	0.00%	0
15	**SYSTEM PUMPING PLANT**			
16	353.3 Land & Land Rights	41,350	0.00%	0
17	354.3 Structures & Improvements	993,076	16.92%	167,965
18	370.3 Receiving Wells	2,814,365	13.08%	368,115
19	371.3 Pumping Equipment	7,936,890	12.22%	970,219
20	389.3 Other Plant & Misc. Equipment	209,422	17.16%	35,943
21	**TREATMENT AND DISPOSAL PLANT**			
22	353.4 Land & Land Rights	2,428,549	0.00%	0
23	354.4 Structures & Improvements	10,059,801	12.93%	1,300,367
24	380.4 Treatment & Disposal	34,004,538	13.44%	4,569,179
25	381.4 Plant Sewers	2,975,114	11.31%	336,340
26	382.4 Outfall Sewer Lines	6,721,632	2.41%	161,726
27	389.4 Other Plant & Misc. Equipment	3,484,829	19.19%	668,875
28	**GENERAL PLANT**			
29	353.5 Land & Land Rights	137,780	0.00%	0
30	354.5 Structures & Improvements	1,301,991	0.00%	0
31	390.5 Office Furniture & Equipment	803,198	0.00%	0
32	390.51 Computer Equipment	1,945,869	0.00%	0
33	391.5 Transportation Equipment	1,162,329	0.00%	0
34	392.5 Stores Equipment	12,354	0.00%	0
35	393.5 Tools, Shop & Garage Equipment	440,913	0.00%	0
36	394.5 Laboratory Equipment	266,600	0.00%	0
37	395.5 Power Operated Equipment	423,059	0.00%	0
38	396.5 Communication Equipment	219,327	0.00%	0
39	397.5 Miscellaneous Equipment	102,696	0.00%	0
40	398.5 Other Tangible Plant	81,535	0.00%	0
41	**INTANGIBLE PLANT**	517,050	0.00%	0
42	**COLLECTION PLANT**	60,643,130	29.34%	17,790,782
43	**SYSTEM PUMPING PLANT**	11,995,102	12.86%	1,542,262
44	**TREATMENT AND DISPOSAL PLANT**	59,674,463	11.79%	7,036,487
45	**GENERAL PLANT**	6,897,652	0.00%	0
46	**TOTAL PLANT IN SERVICE**	139,727,396	18.87%	26,369,531
47	**LAND & LAND RIGHTS**	3,125,251	0.00%	0
48	**TOTAL PIS LESS LAND**	136,602,145	19.30%	26,369,531

Note:
1. Non-used and Useful percent is calculated at the plant level. Summaries reflect a weighted composite rate.

SCHEDULE OF SEWER NON USED & USEFUL PLANT - 1995
SUMMARY

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a summary of the items included in Non-Used and Useful Plant. Submit additional supporting schedules if necessary.

FPSC
Schedule: A-7 (S)
Page 1 of 1
Preparer: Kimball
Recap schedules: A-2(S)

(1)		(2)	(3)	(4)	(5)
		AVERAGE 1995 - NON-USED & USEFUL			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Plant in Service	26,369,531	0	26,369,531	A-6 (S)
2	Land	0	0	0	A-6 (S)
3	Less: Accumulated Depreciation	(7,468,348)	0	(7,468,348)	A-10 (S)
4	CIAC	(13,836,670)	0	(13,836,670)	A-12 (S)
5	Accumulated Amort. of CIAC	3,290,256	0	3,290,256	A-14 (S)
6	Advances for Construction	(1,214,270)	0	(1,214,270)	A-16 (S)
7	Other	(22,922)	0	(22,922)	A-20 (S)
8	**TOTAL SEWER NON-USED & USEFUL**	7,117,577	0	7,117,577	

7/25/95 11:44 AM A07S.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

Schedule: A-6 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer Accum. Depr. Year-End Balances
1	**Balance per order 5/30/85 (Enterprise)**	23,713
2	Utility Adjustments to ordered balance (1)	0
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	23,713
8	**Balance per order 12/31/85**	0
9	Utility Adjustments to ordered balance (1)	0
10	1986 Additions	5,580
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	5,580
14	**12/31/86 Balance**	29,293
15	**Balance per order 12/31/86**	0
16	Utility Adjustments to ordered balance (1)	0
17	1987 Additions	3,589
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	3,589
21	**12/31/87 Balance**	32,882
22	**Balance per books 12/21/87 (Valrico Hills) and 09/30/88 (Tropical Isles)**	29,293
23	Utility Adjustments to ordered balance (1)	0
24	1988 Additions	9,350
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	9,350
28	**12/31/88 Balance**	71,524
29	**Balance per order 12/31/88 (Lake Gibson)**	64,953
30	Utility Adjustments to ordered balance (1)	0
31	1989 Additions	29,697
32	1989 Retirements	2,725
33	1989 Adjustments	0
34	1989 Net Additions	26,972
35	**12/31/89 Balance**	163,449
36	**Balance per order 12/31/89**	0
37	Utility Adjustments to ordered balance (1)	0
38	1990 Additions	31,832
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	31,832
42	**12/31/90 Balance**	195,281

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-8 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Sewer Accum. Depr Year-End Balances
1	**12/31/90 Balance**		195,281
2	**Balance per order 12/31/90 (Deep Creek), 08/31/91(Seaboard), and 09/30/91 (Lehigh)**		5,382,083
3	Utility Adjustments to ordered balance (1)		0
4	1991 Additions		313,632
5	1991 Retirements		4,412
6	1991 Adjustments		0
7	1991 Net Additions		309,220
8	**12/31/91 Balance**		5,886,584
9	**Balance per order 12/31/91 (Uniform Plants and Spring Hill) and 04/30/92 (Marco Island)**		19,584,523
10	Utility Adjustments to ordered balance (1)		(830,041)
11	1992 Additions		3,027,857
12	1992 Retirements		135,000
13	1992 Adjustments		0
14	1992 Net Additions		2,892,857
15	**12/31/92 Balance**		27,533,904
16	**Balance per order 12/31/92 and 09/30/93 (Spring Gardens and Valencia Terrace)**		175,973
17	Utility Adjustments to ordered balance (1)		0
18	1993 Additions		3,963,865
19	1993 Retirements		45,992
20	1993 Adjustments	General Plant Allocation True-up	613,302
21	1993 Net Additions		4,531,175
22	**12/31/93 Balance**		32,241,052
23	**Balance per order 12/31/93**		0
24	Utility Adjustments to ordered balance (1)		0
25	1994 Additions		5,133,586
26	1994 Retirements		1,052,961
27	1994 Adjustments		0
28	1994 Net Additions		4,080,625
29	**12/31/94 Balance**		36,321,677
30	**Balance per order 12/31/94**		0
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	13,623
32	1995 Additions		5,568,530
33	1995 Retirements		341,902
34	1995 Adjustments		0
35	1995 Net Additions		5,226,628
36	**12/31/95 Balance**		41,561,927
37	**Balance per order 12/31/95**		
38	Utility Adjustments to ordered balance (1)		
39	1996 Additions		
40	1996 Retirements		
41	1996 Adjustments		
42	1996 Net Additions		
43	**12/31/96 Balance**		

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation by account for the the prior year and the test year.

FPSC
Schedule: A-10 (S)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-8(S)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/94	(3) Net Additions	(4) Balance Per Books 12/31/95	(5) Utility Adjustments	(6) Adjusted Balance 12/31/95	(7) Balance Per Books	(8) Utility Adjustments	(9) Adjusted Utility Balance
		1995 ACCUMULATED DEPRECIATION					1995 AVERAGE BALANCE		
1	**INTANGIBLE PLANT**								
2	351.1 Organization	14,074	2,889	16,963	0	16,963	15,520	0	15,520
3	352.1 Franchises	35,952	3,616	39,568	0	39,568	37,769	0	37,769
4	389.1 Other Plant & Misc. Equipment	82,517	14,277	96,794	0	96,794	89,663	0	89,663
5	**COLLECTION PLANT**								
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	276,173	16,734	292,907	0	292,907	284,547	0	284,547
8	360.2 Collection Sewers - Force	2,866,959	404,957	3,271,916	0	3,271,916	3,069,451	0	3,069,451
9	361.2 Collection Sewers - Gravity	12,598,768	923,927	13,522,695	0	13,522,695	13,060,742	0	13,060,742
10	362.2 Special Collecting	0	45	45	0	45	24	0	24
11	363.2 Services to Customers	1,184,703	112,446	1,297,149	0	1,297,149	1,240,939	0	1,240,939
12	364.2 Flow Measuring Devices	287,849	77,591	365,440	0	365,440	326,654	0	326,654
13	365.2 Flow Measuring Installation	755	236	991	0	991	875	0	875
14	389.2 Other Plant & Misc. Equipment	27,596	5,649	33,245	0	33,245	30,428	0	30,428
15	**SYSTEM PUMPING PLANT**								
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	197,341	27,483	224,824	0	224,824	211,092	0	211,092
18	370.3 Receiving Wells	871,974	94,207	966,181	0	966,181	919,088	0	919,088
19	371.3 Pumping Equipment	2,597,157	316,977	2,914,134	0	2,914,134	2,755,657	0	2,755,657
20	389.3 Other Plant & Misc. Equipment	94,001	11,639	105,640	0	105,640	99,831	0	99,831
21	**TREATMENT AND DISPOSAL PLANT**								
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	2,142,966	312,392	2,455,358	0	2,455,358	2,299,171	0	2,299,171
24	380.4 Treatment & Disposal	8,249,218	1,792,028	10,041,246	0	10,041,246	9,145,244	0	9,145,244
25	381.4 Plant Sewers	404,413	42,637	447,050	0	447,050	425,736	0	425,736
26	382.4 Outfall Sewer Lines	971,793	223,818	1,195,611	0	1,195,611	1,083,715	0	1,083,715
27	389.4 Other Plant & Misc. Equipment	625,992	193,140	819,132	0	819,132	722,573	0	722,573
28	**GENERAL PLANT**								
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	278,647	30,796	309,443	0	309,443	294,043	0	294,043
31	390.5 Office Furniture & Equipment	336,793	53,574	390,367	0	390,367	363,576	0	363,576
32	390.51 Computer Equipment	614,972	324,379	939,351	0	939,351	777,163	0	777,163
33	391.5 Transportation Equipment	741,654	125,202	866,857	0	866,857	804,256	0	804,256
34	392.5 Stores Equipment	3,555	688	4,243	0	4,243	3,897	0	3,897
35	393.5 Tools, Shop & Garage Equipment	208,423	27,381	235,804	0	235,804	222,112	0	222,112
36	394.5 Laboratory Equipment	30,120	17,783	47,903	0	47,903	39,012	0	39,012
37	395.5 Power Operated Equipment	403,293	34,893	438,185	0	438,185	420,740	0	420,740
38	396.5 Communication Equipment	93,716	21,932	115,648	0	115,648	104,682	0	104,682
39	397.5 Miscellaneous Equipment	14,414	5,162	19,576	0	19,576	16,995	0	16,995
40	398.5 Other Tangible Plant	79,507	8,154	87,661	0	87,661	83,581	0	83,581
41	**INTANGIBLE PLANT**	132,543	20,782	153,325	0	153,325	142,952	0	142,952
42	**COLLECTION PLANT**	17,242,803	1,541,585	18,784,388	0	18,784,388	18,013,660	0	18,013,660
43	**SYSTEM PUMPING PLANT**	3,760,473	450,306	4,210,779	0	4,210,779	3,985,668	0	3,985,668
44	**TREATMENT AND DISPOSAL PLANT**	12,394,381	2,564,015	14,958,396	0	14,958,396	13,676,439	0	13,676,439
45	**GENERAL PLANT**	2,805,095	649,944	3,455,039	0	3,455,039	3,130,057	0	3,130,057
46	**TOTAL SEWER ACCUM. DEPR.**	36,335,295	5,226,632	41,561,927	0	41,561,927	38,948,776	0	38,948,776

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide month ending balances for accumulated depreciation by account for each month of the test year, the ending balance of the prior year and the test year average balance.

FPSC
Schedule: A-10 (S)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-9(S)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/95	(15) Net Additions	(16) Average Balance 1995
1	**INTANGIBLE PLANT**															
2	351.1 Organization	14,074	14,315	14,556	14,797	15,038	15,279	15,517	15,758	15,999	16,240	16,481	16,722	16,963	2,889	15,520
3	352.1 Franchises	35,952	36,253	36,554	36,855	37,156	37,457	37,762	38,063	38,364	38,665	38,966	39,267	39,568	3,616	37,769
4	389.1 Other Plant & Misc. Equipment	82,517	83,705	84,893	86,081	87,269	88,457	89,666	90,854	92,042	93,230	94,418	95,606	96,794	14,277	89,663
5	**COLLECTION PLANT**															
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	276,173	277,567	278,961	280,355	281,749	283,143	284,543	285,937	287,331	288,725	290,119	291,513	292,907	16,734	284,547
8	360.2 Collection Sewers - Force	2,866,959	2,901,132	2,935,305	2,969,478	3,003,651	3,037,824	3,069,187	3,101,051	3,135,224	3,169,397	3,203,570	3,237,743	3,271,916	404,957	3,089,451
9	361.2 Collection Sewers - Gravity	12,598,768	12,675,763	12,752,758	12,829,753	12,906,748	12,983,743	13,060,725	13,137,720	13,214,715	13,291,710	13,368,705	13,445,700	13,522,695	923,927	13,060,742
10	362.2 Special Collecting	0	4	8	12	16	20	21	25	29	33	37	41	45	45	24
11	363.2 Services to Customers	1,184,703	1,194,077	1,203,451	1,212,825	1,222,199	1,231,573	1,240,905	1,250,279	1,259,653	1,269,027	1,278,401	1,287,775	1,297,149	112,446	1,240,939
12	364.2 Flow Measuring Devices	287,849	294,320	300,791	307,262	313,733	320,204	326,614	333,085	339,556	346,027	352,498	358,969	365,440	77,591	326,854
13	365.2 Flow Measuring Installation	755	775	795	815	835	855	871	891	911	931	951	971	991	236	875
14	389.2 Other Plant & Misc. Equipment	27,598	28,086	28,536	29,006	29,476	29,946	30,425	30,895	31,365	31,835	32,305	32,775	33,245	5,649	30,428
15	**SYSTEM PUMPING PLANT**															
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	197,341	199,934	202,527	201,520	204,113	206,706	209,266	211,859	214,452	217,045	219,638	222,231	224,824	27,483	211,082
18	370.3 Receiving Wells	871,974	879,822	887,670	895,518	903,366	911,214	919,093	926,941	934,789	942,637	950,485	958,333	966,181	94,207	919,088
19	*371.3 Pumping Equipment*	*2,597,157*	*2,630,036*	*2,648,019*	*2,652,000*	*2,679,881*	*2,714,462*	*2,726,822*	*2,765,703*	*2,801,984*	*2,832,865*	*2,869,746*	*2,906,627*	*2,914,134*	*316,977*	*2,755,857*
20	389.3 Other Plant & Misc. Equipment	94,001	94,970	95,939	96,908	97,877	98,846	99,826	100,795	101,764	102,733	103,702	104,671	105,640	11,639	99,831
21	**TREATMENT AND DISPOSAL PLANT**															
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	2,142,968	2,169,109	2,194,252	2,220,095	2,246,238	2,272,381	2,298,500	2,324,643	2,350,786	2,376,929	2,403,072	2,429,215	2,455,358	312,392	2,299,171
24	380.4 Treatment & Disposal	8,249,218	8,405,822	8,559,726	8,709,830	8,846,734	9,003,638	9,119,612	9,272,726	9,429,630	9,586,534	9,743,438	9,884,342	10,041,246	1,792,028	9,145,244
25	*381.4 Plant Sewers*	*404,413*	*411,502*	*418,591*	*425,680*	*432,769*	*439,858*	*446,917*	*454,006*	*461,095*	*425,783*	*432,872*	*439,961*	*447,050*	*42,637*	*425,736*
26	382.4 Outfall Sewer Lines	971,793	990,446	1,009,099	1,027,752	1,046,405	1,065,058	1,083,693	1,102,346	1,120,999	1,139,652	1,158,305	1,176,958	1,195,611	223,818	1,083,715
27	389.4 Other Plant & Misc. Equipment	625,992	642,139	658,286	674,433	690,580	706,727	722,850	738,997	755,144	770,691	786,838	802,985	819,132	193,140	722,573
28	**GENERAL PLANT**															
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	278,847	281,363	284,070	286,733	289,436	292,154	294,811	297,523	300,239	302,955	305,671	308,387	309,443	30,796	294,043
31	390.5 Office Furniture & Equipment	336,793	341,260	345,727	350,194	354,661	359,128	363,565	368,032	372,499	376,966	381,433	385,900	390,367	53,574	363,576
32	390.51 Computer Equipment	614,972	642,002	669,032	696,062	723,092	750,122	777,171	804,201	831,231	858,261	885,291	912,321	939,351	324,379	777,163
33	391.5 Transportation Equipment	741,654	757,803	773,623	787,695	803,405	819,554	834,926	850,911	867,060	883,209	899,358	915,507	868,857	125,202	804,256
34	392.5 Stores Equipment	3,555	3,611	3,667	3,723	3,779	3,835	3,907	3,963	4,019	4,075	4,131	4,187	4,243	688	3,897
35	393.5 Tools, Shop & Garage Equipment	208,423	210,721	213,018	215,310	217,607	219,905	222,182	224,480	226,778	229,076	231,374	233,672	235,804	27,381	222,112
36	394.5 Laboratory Equipment	30,120	31,601	33,082	34,563	36,044	37,525	39,017	40,498	41,979	43,460	44,941	46,422	47,903	17,783	39,012
37	395.5 Power Operated Equipment	403,293	408,231	409,187	412,094	415,030	417,968	420,890	423,827	426,765	429,703	432,641	435,579	438,185	34,893	420,740
38	396.5 Communication Equipment	93,716	95,546	97,376	99,206	101,036	102,866	104,668	106,498	108,328	110,158	111,988	113,818	115,648	21,932	104,682
39	397.5 Miscellaneous Equipment	14,414	14,984	15,546	16,065	16,624	17,194	17,758	18,324	18,894	19,464	20,034	20,604	19,576	5,162	16,995
40	398.5 Other Tangible Plant	79,507	80,188	80,869	81,550	82,231	82,912	83,575	84,256	84,937	85,618	86,299	86,980	87,661	8,154	83,581
41	**INTANGIBLE PLANT**	132,543	134,273	136,003	137,733	139,463	141,193	142,945	144,675	146,405	148,135	149,865	151,595	153,325	20,782	142,952
42	**COLLECTION PLANT**	17,242,803	17,371,704	17,500,605	17,629,506	17,758,407	17,887,308	18,013,291	18,139,883	18,268,784	18,397,685	18,526,586	18,655,487	18,784,388	1,541,585	18,013,660
43	**SYSTEM PUMPING PLANT**	3,760,473	3,804,764	3,834,155	3,845,946	3,885,237	3,931,228	3,957,007	4,005,298	4,052,989	4,095,280	4,143,571	4,191,862	4,210,779	450,306	3,985,688
44	**TREATMENT AND DISPOSAL PLANT**	12,394,381	12,619,017	12,839,953	13,057,789	13,282,725	13,487,661	13,671,571	13,892,717	14,117,653	14,299,588	14,524,524	14,733,460	14,958,396	2,564,015	13,676,439
45	**GENERAL PLANT**	2,805,095	2,855,311	2,925,179	2,983,197	3,042,949	3,103,165	3,162,472	3,222,513	3,282,729	3,342,945	3,403,161	3,463,377	3,455,039	649,944	3,130,057
46	**TOTAL SEWER ACCUM. DEPR.**	36,335,295	36,795,069	37,235,895	37,654,171	38,088,781	38,550,555	38,947,286	39,405,086	39,868,560	40,283,633	40,747,707	41,195,781	41,561,927	5,226,632	38,948,776

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995

MONTHLY NET ADDITIONS / AVERAGE

Company: SBU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a schedule of test year additions to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Net Additions	(15) Average Net Additions 1995
1	**INTANGIBLE PLANT**														
2	351.1 Organization	241	241	241	241	241	238	241	241	241	241	241	241	2,889	1,446
3	352.1 Franchises	301	301	301	301	301	305	301	301	301	301	301	301	3,616	1,817
4	389.1 Other Plant & Misc. Equipment	1,188	1,188	1,188	1,188	1,188	1,209	1,188	1,188	1,188	1,188	1,188	1,188	14,277	7,146
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	1,394	1,394	1,394	1,394	1,394	1,400	1,394	1,394	1,394	1,394	1,394	1,394	16,734	8,374
8	360.2 Collection Sewers - Force	34,173	34,173	34,173	34,173	34,173	31,363	31,864	34,173	34,173	34,173	34,173	34,173	404,957	202,492
9	361.2 Collection Sewers - Gravity	76,995	76,995	76,995	76,995	76,995	76,982	76,995	76,995	76,995	76,995	76,995	76,995	923,927	461,974
10	362.2 Special Collecting	4	4	4	4	4	1	4	4	4	4	4	4	45	24
11	363.2 Services to Customers	9,374	9,374	9,374	9,374	9,374	9,332	9,374	9,374	9,374	9,374	9,374	9,374	112,446	56,236
12	364.2 Flow Measuring Devices	6,471	6,471	6,471	6,471	6,471	6,410	6,471	6,471	6,471	6,471	6,471	6,471	77,591	38,805
13	365.2 Flow Measuring Installation	20	20	20	20	20	16	20	20	20	20	20	20	236	120
14	389.2 Other Plant & Misc. Equipment	470	470	470	470	470	479	470	470	470	470	470	470	5,649	2,832
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	2,593	2,593	(1,007)	2,593	2,593	2,580	2,583	2,593	2,593	2,593	2,593	2,593	27,483	13,751
18	370.3 Receiving Wells	7,848	7,848	7,848	7,848	7,848	7,879	7,848	7,848	7,848	7,848	7,848	7,848	94,207	47,114
19	371.3 Pumping Equipment	32,881	17,981	3,981	27,881	34,581	14,360	36,881	36,281	30,881	36,881	36,881	7,507	316,977	158,500
20	389.3 Other Plant & Misc. Equipment	969	969	969	969	969	980	969	969	969	969	969	969	11,639	5,830
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	26,143	25,143	25,843	26,143	26,143	26,119	26,143	26,143	26,143	26,143	26,143	26,143	312,392	156,204
24	380.4 Treatment & Disposal	156,604	153,904	150,104	136,904	156,904	115,974	153,114	156,904	156,904	156,904	140,904	156,904	1,792,026	896,026
25	381.4 Plant Sewers	7,089	7,089	7,089	7,089	7,089	7,058	7,089	7,089	(35,312)	7,089	7,089	7,089	42,637	21,323
26	382.4 Outfall Sewer Lines	18,653	18,653	18,653	18,653	18,653	18,635	18,653	18,653	18,653	18,653	18,653	18,653	223,818	111,922
27	389.4 Other Plant & Misc. Equipment	16,147	16,147	16,147	16,147	16,147	16,123	16,147	16,147	15,547	16,147	16,147	16,147	193,140	96,581
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	2,716	2,708	2,663	2,705	2,716	2,657	2,712	2,716	2,716	2,716	2,716	1,056	30,796	15,398
31	390.5 Office Furniture & Equipment	4,467	4,467	4,467	4,467	4,467	4,437	4,467	4,467	4,467	4,467	4,467	4,467	53,574	26,800
32	390.51 Computer Equipment	27,030	27,030	27,030	27,030	27,030	27,049	27,030	27,030	27,030	27,030	27,030	27,030	324,379	162,202
33	391.5 Transportation Equipment	16,149	15,820	14,072	15,710	16,149	15,372	15,984	16,149	16,149	16,149	16,149	(48,650)	125,202	62,605
34	392.5 Stores Equipment	56	56	56	56	56	72	56	56	56	56	56	56	688	352
35	393.5 Tools, Shop & Garage Equipment	2,298	2,297	2,293	2,297	2,298	2,277	2,298	2,298	2,298	2,298	2,298	2,132	27,381	13,889
36	394.5 Laboratory Equipment	1,481	1,481	1,481	1,481	1,481	1,492	1,481	1,481	1,481	1,481	1,481	1,481	17,783	8,905
37	395.5 Power Operated Equipment	2,938	2,936	2,927	2,936	2,938	2,922	2,937	2,938	2,938	2,938	2,938	2,808	34,893	17,446
38	396.5 Communication Equipment	1,830	1,830	1,830	1,830	1,830	1,802	1,830	1,830	1,830	1,830	1,830	1,830	21,932	10,980
39	397.5 Miscellaneous Equipment	570	562	519	559	570	564	566	570	570	570	570	(1,028)	5,162	2,583
40	398.5 Other Tangible Plant	681	681	681	681	681	663	681	681	681	681	681	681	8,154	4,089
41	**INTANGIBLE PLANT**	1,730	1,730	1,730	1,730	1,730	1,752	1,730	1,730	1,730	1,730	1,730	1,730	20,782	10,408
42	**COLLECTION PLANT**	128,901	128,901	126,901	128,901	128,901	125,963	126,592	128,901	128,901	128,901	128,901	128,901	1,541,585	770,857
43	**SYSTEM PUMPING PLANT**	44,291	29,391	11,791	39,291	45,991	25,779	48,291	47,691	42,291	48,291	48,291	18,917	450,306	225,195
44	**TREATMENT AND DISPOSAL PLANT**	224,636	220,936	217,836	204,936	224,936	183,910	221,146	224,936	181,936	224,936	208,936	224,936	2,564,015	1,282,056
45	**GENERAL PLANT**	60,216	59,868	58,016	59,752	60,216	59,306	60,042	60,216	60,216	60,216	60,216	(8,339)	649,944	325,049
46	**TOTAL NET ADDITIONS**	459,774	440,826	418,276	434,610	461,774	396,730	457,801	463,474	415,073	464,074	448,074	366,145	5,226,632	2,613,566

754

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a schedule of last year gross additions to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Gross Additions	(15) Average Gross Add. 1995
1	**INTANGIBLE PLANT**														
2	351.1 Organization	241	241	241	241	241	238	241	241	241	241	241	241	2,889	1,445
3	352.1 Franchises	301	301	301	301	301	305	301	301	301	301	301	301	3,616	1,817
4	389.1 Other Plant & Misc. Equipment	1,188	1,188	1,188	1,188	1,188	1,209	1,188	1,188	1,188	1,188	1,188	1,189	14,277	7,145
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	1,394	1,394	1,394	1,394	1,394	1,400	1,394	1,394	1,394	1,394	1,394	1,394	16,734	8,373
8	380.2 Collection Sewers - Force	34,173	34,173	34,173	34,173	34,173	34,161	34,173	34,173	34,173	34,173	34,173	34,173	410,084	205,041
9	361.2 Collection Sewers - Gravity	76,995	76,995	76,995	76,995	76,995	76,982	76,995	76,995	76,995	76,995	76,995	76,995	923,927	461,973
10	362.2 Special Collecting	4	4	4	4	4	1	4	4	4	4	4	4	45	21
11	363.2 Services to Customers	9,374	9,374	9,374	9,374	9,374	9,332	9,374	9,374	9,374	9,374	9,374	9,374	112,446	56,231
12	364.2 Flow Measuring Devices	6,471	6,471	6,471	6,471	6,471	6,410	6,471	6,471	6,471	6,471	6,471	6,471	77,591	38,803
13	365.2 Flow Measuring Installation	20	20	20	20	20	16	20	20	20	20	20	20	235	118
14	389.2 Other Plant & Misc. Equipment	470	470	470	470	470	479	470	470	470	470	470	470	5,649	2,832
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	2,593	2,593	2,593	2,593	2,593	2,560	2,593	2,593	2,593	2,593	2,593	2,593	31,083	15,550
18	370.3 Receiving Wells	7,848	7,848	7,848	7,848	7,848	7,879	7,848	7,848	7,848	7,848	7,848	7,848	94,208	47,112
19	371.3 Pumping Equipment	36,881	36,881	36,881	36,881	36,881	36,860	36,881	36,881	36,881	36,881	36,881	36,881	442,552	221,285
20	389.3 Other Plant & Misc. Equipment	969	969	969	969	969	980	969	969	969	969	969	969	11,640	5,829
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	26,143	26,143	26,143	26,143	26,143	26,119	26,143	26,143	26,143	26,143	26,143	26,143	313,692	156,851
24	380.4 Treatment & Disposal	156,904	156,904	156,904	156,904	156,904	156,875	156,904	156,904	156,904	156,904	156,904	156,904	1,882,818	941,419
25	381.4 Plant Sewers	7,089	7,089	7,089	7,089	7,089	7,059	7,089	7,089	7,089	7,089	7,089	7,089	85,038	42,521
26	382.4 Outfall Sewer Lines	18,653	18,653	18,653	18,653	18,653	18,635	18,653	18,653	18,653	18,653	18,653	18,653	223,817	111,920
27	389.4 Other Plant & Misc. Equipment	16,147	16,147	16,147	16,147	16,147	16,123	16,147	16,147	16,147	16,147	16,147	16,147	193,740	96,879
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	2,716	2,716	2,716	2,716	2,716	2,676	2,716	2,716	2,716	2,716	2,716	2,716	32,551	16,282
31	390.5 Office Furniture & Equipment	4,467	4,467	4,467	4,467	4,467	4,437	4,467	4,467	4,467	4,467	4,467	4,467	53,574	26,796
32	390.51 Computer Equipment	27,030	27,030	27,030	27,030	27,030	27,049	27,030	27,030	27,030	27,030	27,030	27,030	324,378	162,200
33	391.5 Transportation Equipment	16,149	16,149	16,149	16,149	16,149	16,119	16,149	16,149	16,149	16,149	16,149	16,149	193,759	96,867
34	392.5 Stores Equipment	56	56	56	56	56	72	56	56	56	56	56	56	688	352
35	393.5 Tools, Shop & Garage Equipment	2,298	2,298	2,298	2,298	2,298	2,279	2,298	2,298	2,298	2,298	2,298	2,298	27,555	13,784
36	394.5 Laboratory Equipment	1,481	1,481	1,481	1,481	1,481	1,492	1,481	1,481	1,481	1,481	1,481	1,481	17,783	8,902
37	395.5 Power Operated Equipment	2,938	2,938	2,938	2,938	2,938	2,926	2,938	2,938	2,938	2,938	2,938	2,938	35,243	17,632
38	396.5 Communication Equipment	1,830	1,830	1,830	1,830	1,830	1,802	1,830	1,830	1,830	1,830	1,830	1,830	21,932	10,979
39	397.5 Miscellaneous Equipment	570	570	570	570	570	582	570	570	570	570	570	570	6,852	3,432
40	398.5 Other Tangible Plant	681	681	681	681	681	663	681	681	681	681	681	681	8,153	4,084
41	**INTANGIBLE PLANT**	1,730	1,730	1,730	1,730	1,730	1,752	1,730	1,730	1,730	1,730	1,730	1,730	20,782	10,407
42	**COLLECTION PLANT**	128,901	128,901	128,901	128,901	128,901	128,781	128,901	128,901	128,901	128,901	128,901	128,901	1,546,691	773,392
43	**SYSTEM PUMPING PLANT**	48,291	48,291	48,291	48,291	48,291	48,279	48,291	48,291	48,291	48,291	48,291	48,291	579,483	289,776
44	**TREATMENT AND DISPOSAL PLANT**	224,936	224,936	224,936	224,936	224,936	224,811	224,936	224,936	224,936	224,936	224,936	224,936	2,699,105	1,349,590
45	**GENERAL PLANT**	60,216	60,216	60,216	60,216	60,216	60,097	60,216	60,216	60,216	60,216	60,216	60,216	722,466	361,330
46	**TOTAL GROSS ADDITIONS**	464,074	464,074	464,074	464,074	464,074	463,720	464,074	464,074	464,074	464,074	464,074	464,074	5,568,530	2,784,495

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995

MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a schedule of test year retirements to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Total Retirements	(15) Average Retirements 1995
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	2,798	2,309	0	0	0	0	0	5,107	2,554
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	3,800	0	0	0	0	0	0	0	0	0	3,800	1,900
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	4,000	18,900	32,900	9,000	2,300	22,500	0	600	6,000	0	0	29,374	125,574	62,787
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	1,000	300	0	0	0	0	0	0	0	0	0	1,300	650
24	380.4 Treatment & Disposal	300	3,000	6,800	20,000	0	40,901	3,790	0	0	0	16,000	0	90,791	45,396
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	42,401	0	0	0	42,401	21,201
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	600	0	0	0	600	300
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	8	53	11	0	19	4	0	0	0	0	1,660	1,756	882
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	329	2,077	439	0	747	165	0	0	0	0	64,799	68,556	34,278
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	1	5	1	0	2	0	0	0	0	0	166	176	85
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	2	11	2	0	4	1	0	0	0	0	332	351	174
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	8	51	11	0	18	4	0	0	0	0	1,598	1,690	846
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	2,798	2,309	0	0	0	0	0	5,107	2,554
43	**SYSTEM PUMPING PLANT**	4,000	18,900	36,500	9,000	2,300	22,500	0	600	6,000	0	0	29,374	129,174	64,587
44	**TREATMENT AND DISPOSAL PLANT**	300	4,000	7,100	20,000	0	40,901	3,790	0	43,001	0	16,000	0	135,092	67,547
45	**GENERAL PLANT**	0	348	2,198	464	0	791	174	0	0	0	0	68,555	72,529	36,265
46	**TOTAL RETIREMENTS**	4,300	23,248	45,798	29,464	2,300	66,990	6,273	600	49,001	0	16,000	97,929	341,902	170,953

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a schedule of test year adjustments to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
Page 8 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Total Adjustments	(15) Ave. Utility Adjustments 1995
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide the average balance for accumulated depreciation, accumulated amortization of CIAC and show the non-used and useful percentage and amount.

FPSC
Schedule: A-10 (S)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(S)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-10(S) 1 of 7	(3) 1995 NON-USED & USEFUL Percentage F-Schedules	(4) 1995 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	351.1 Organization	15,520	0.00%	0
3	352.1 Franchises	37,769	0.00%	0
4	389.1 Other Plant & Misc. Equipment	89,663	0.00%	0
5	**COLLECTION PLANT**			
6	353.2 Land & Land Rights	0	0.00%	0
7	354.2 Structures & Improvements	284,547	20.40%	58,052
8	360.2 Collection Sewers - Force	3,069,451	11.05%	339,321
9	361.2 Collection Sewers - Gravity	13,060,742	36.62%	4,782,734
10	362.2 Special Collecting	24	0.00%	0
11	363.2 Services to Customers	1,240,939	0.00%	0
12	364.2 Flow Measuring Devices	326,654	0.00%	0
13	365.2 Flow Measuring Installation	875	0.00%	0
14	389.2 Other Plant & Misc. Equipment	30,428	0.00%	0
15	**SYSTEM PUMPING PLANT**			
16	353.3 Land & Land Rights	0	0.00%	0
17	354.3 Structures & Improvements	211,092	9.61%	20,283
18	370.3 Receiving Wells	919,088	11.94%	109,710
19	371.3 Pumping Equipment	2,755,657	9.56%	263,575
20	389.3 Other Plant & Misc. Equipment	99,831	16.38%	16,353
21	**TREATMENT AND DISPOSAL PLANT**			
22	353.4 Land & Land Rights	0	0.00%	0
23	354.4 Structures & Improvements	2,299,171	13.03%	299,547
24	380.4 Treatment & Disposal	9,145,244	14.74%	1,348,084
25	381.4 Plant Sewers	425,736	16.04%	68,289
26	382.4 Outfall Sewer Lines	1,083,715	2.81%	30,468
27	389.4 Other Plant & Misc. Equipment	722,573	18.26%	131,932
28	**GENERAL PLANT**			
29	353.5 Land & Land Rights	0	0.00%	0
30	354.5 Structures & Improvements	294,043	0.00%	0
31	390.5 Office Furniture & Equipment	363,576	0.00%	0
32	390.51 Computer Equipment	777,163	0.00%	0
33	391.5 Transportation Equipment	804,256	0.00%	0
34	392.5 Stores Equipment	3,897	0.00%	0
35	393.5 Tools, Shop & Garage Equipment	222,112	0.00%	0
36	394.5 Laboratory Equipment	39,012	0.00%	0
37	395.5 Power Operated Equipment	420,740	0.00%	0
38	396.5 Communication Equipment	104,682	0.00%	0
39	397.5 Miscellaneous Equipment	16,995	0.00%	0
40	398.5 Other Tangible Plant	83,581	0.00%	0
41	**INTANGIBLE PLANT**	142,952	0.00%	0
42	**COLLECTION PLANT**	18,013,660	28.76%	5,180,107
43	**SYSTEM PUMPING PLANT**	3,985,668	10.28%	409,921
44	**TREATMENT AND DISPOSAL PLANT**	13,676,439	13.73%	1,878,320
45	**GENERAL PLANT**	3,130,057	0.00%	0
46	**TOTAL SEWER ACCUM. DEPR.**	38,948,776	19.17%	7,468,348

Note:
1. Non-used and Useful percent is calculated at the plant level. Summaries reflect a weighted composite rate.

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-11 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer CIAC Year-End Balances
1	**Balance per order 5/30/85 (Enterprise)**	59,111
2	Utility Adjustments to ordered balance (1)	0
3	1985 Additions	1,500
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	1,500
7	**12/31/85 Balance**	60,611
8	**Balance per order 12/31/85**	0
9	Utility Adjustments to ordered balance (1)	0
10	1986 Additions	2,500
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	2,500
14	**12/31/86 Balance**	63,111
15	**Balance per order 12/31/86**	0
16	Utility Adjustments to ordered balance (1)	0
17	1987 Additions	1,250
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	1,250
21	**12/31/87 Balance**	64,361
22	**Balance per books 12/21/87 (Valrico Hills) and 09/30/88 (Tropical Isles)**	101,920
23	Utility Adjustments to ordered balance (1)	0
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	166,281
29	**Balance per order 12/31/88 (Lake Gibson)**	107,899
30	Utility Adjustments to ordered balance (1)	0
31	1989 Additions	744
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	744
35	**12/31/89 Balance**	274,924
36	**Balance per order 12/31/89**	0
37	Utility Adjustments to ordered balance (1)	0
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	274,924

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-11 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer CIAC Year-End Balances
1	**12/31/90 Balance**	274,924
2	**Balance per order 12/31/90 (Deep Creek), 08/31/91(Seaboard), and 09/30/91 (Lehigh)**	12,770,825
3	Utility Adjustments to ordered balance (1)	59,756
4	1991 Additions	10,384
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	10,384
8	**12/31/91 Balance**	13,115,891
9	**Balance per order 12/31/91 (Uniform Plants and Spring Hill) and 04/30/92 (Marco Island)**	36,418,516
10	Utility Adjustments to ordered balance (1)	(1,170,388)
11	1992 Additions	1,235,036
12	1992 Retirements	6,036
13	1992 Adjustments	0
14	1992 Net Additions	1,229,000
15	**12/31/92 Balance**	49,593,018
16	**Balance per order 09/30/93 (Spring Gardens and Valencia Terrace)**	90,049
17	Utility Adjustments to ordered balance (1)	0
18	1993 Additions	998,350
19	1993 Retirements	3,216
20	1993 Adjustments	0
21	1993 Net Additions	995,134
22	**12/31/93 Balance**	50,678,201
23	**Balance per order 12/31/93**	0
24	Utility Adjustments to ordered balance (1)	0
25	1994 Additions	1,075,699
26	1994 Retirements	58,546
27	1994 Adjustments	0
28	1994 Net Additions	1,017,153
29	**12/31/94 Balance**	51,695,354
30	**Balance per order 12/31/94**	0
31	Utility Adjustments to ordered balance (1)	0
32	1995 Additions	672,467
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	672,467
36	**12/31/95 Balance**	52,367,821
37	**Balance per order 12/31/95**	
38	Utility Adjustments to ordered balance (1)	
39	1996 Additions	
40	1996 Retirements	
41	1996 Adjustments	
42	1996 Net Additions	
43	**12/31/96 Balance**	

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide the beginning, ending and average balances of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-12 (S)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-7(S), A-11(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1995 CONTRIBUTIONS IN AID OF CONSTRUCTION					1995 AVERAGE BALANCE			1995 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/94	Net Additions	Balance Per Books 12/31/95	Utility Adjustments	Adjusted Balance 12/31/95	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	13,177,897	217,943	13,395,840	0	13,395,840	13,286,869	0	13,286,869	11.73%	1,558,550
2	Line/Main Extensions	13,771,796	226,477	13,998,273	0	13,998,273	13,885,034	0	13,885,034	10.34%	1,435,733
3	Contributed Lines	22,857,551	0	22,857,551	0	22,857,551	22,857,551	0	22,857,551	47.19%	10,786,960
4	Cont. Prpty Other than Lines	665,165	0	665,165	0	665,165	665,165	0	665,165	8.33%	55,427
5	Service Installation Fees	1,222,948	228,047	1,450,995	0	1,450,995	1,336,972	0	1,336,972	0.00%	0
6	**TOTAL SEWER CIAC**	51,695,357	672,467	52,367,824	0	52,367,824	52,031,590	0	52,031,590	26.59%	13,836,670
7	**FPSC MARGIN RESERVE - CIAC**				455,049	455,049	0	227,525	227,525		

Column:
(10) from Schedule A-6 (page 7 of 7)

Note:
1. Non-used and Useful percent is calculated at the plant level. Summaries reflect a weighted composite rate.

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide the CIAC balances by month by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-12 (S)
Page 2 of 6
Preparer: Kimball
Recap schedules: A-2(S),A-11(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Description	Ending Balance 12/31/94	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Ending Balance 12/31/95	Net Additions	Average Balance 1995
1	Plant Capacity Fees	13,177,897	13,195,704	13,213,511	13,231,318	13,249,125	13,267,442	13,288,489	13,306,806	13,324,613	13,342,420	13,360,227	13,378,033	13,395,840	217,943	13,286,869
2	Line/Main Extensions	13,771,796	13,790,435	13,809,075	13,827,715	13,846,355	13,865,544	13,885,484	13,905,074	13,923,714	13,942,353	13,960,993	13,979,633	13,998,273	226,477	13,885,034
3	Contributed Lines	22,857,551	22,857,551	22,857,551	22,857,551	22,857,551	22,857,551	22,857,551	22,857,551	22,857,551	22,857,551	22,857,551	22,857,551	22,857,551	0	22,857,551
4	Cont. Prpty Other than Lines	665,165	665,165	665,165	665,165	665,165	665,165	665,165	665,165	665,165	665,165	665,165	665,165	665,165	0	665,165
5	Service Installation Fees	1,222,948	1,240,919	1,259,241	1,277,562	1,296,366	1,316,313	1,337,893	1,358,423	1,378,061	1,396,382	1,414,703	1,433,024	1,450,995	228,047	1,336,972
6	TOTAL SEWER CIAC	51,695,357	51,748,775	51,804,543	51,859,310	51,914,561	51,972,015	52,034,582	52,093,019	52,149,103	52,203,870	52,258,638	52,313,406	52,367,824	672,467	52,031,590

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a schedule of test year net additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (S)
Page 3 of 6
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Net Additions	Average Net Add. 1995
1	Plant Capacity Fees	17,807	17,807	17,807	17,807	18,317	21,047	18,317	17,807	17,807	17,807	17,807	17,807	217,943	108,972
2	Line/Main Extensions	18,640	18,640	18,640	18,640	19,190	19,940	19,590	18,640	18,640	18,640	18,640	18,640	226,477	113,239
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	17,971	18,321	18,321	18,804	19,947	21,580	20,530	19,637	18,321	18,321	18,321	17,971	228,047	114,024
6	TOTAL	54,418	54,768	54,768	55,251	57,454	62,567	58,437	56,084	54,768	54,768	54,768	54,418	672,467	336,234

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SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a schedule of test year gross additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (S)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Gross Additions	(15) Ave Gross Additions 1995
1	Plant Capacity Fees	17,807	17,807	17,807	17,807	18,317	21,047	18,317	17,807	17,807	17,807	17,807	17,807	217,943	108,972
2	Line/Main Extensions	18,640	18,640	18,640	18,640	19,190	19,940	19,590	18,640	18,640	18,640	18,640	18,640	226,477	113,239
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	17,971	18,321	18,321	18,804	19,947	21,580	20,530	19,637	18,321	18,321	18,321	17,971	228,047	114,024
6	TOTAL	54,418	54,768	54,768	55,251	57,454	62,567	58,437	56,084	54,768	54,768	54,768	54,418	672,467	336,234

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a schedule of test year retirements for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (S)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements for 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a schedule of test year adjustments for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (S)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Adjustments	(15) Ave. Utility Adjustments 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	FPSC MARGIN RESERVE - CIAC	0	0	0	0	0	0	0	0	0	0	0	456,049	456,049	227,525

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-13 (S)
Page 1 of 2
Preparer: Kimbell

Line No.	(1) Description	(2) Sewer Accum Amort of CIAC Year-End Balances
1	**Balance per order 5/30/86 (Enterprise)**	17,631
2	Utility Adjustments to ordered balance (1)	0
3	1985 Additions	2,152
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	2,152
7	**12/31/85 Balance**	19,783
8	**Balance per order 12/31/86**	0
9	Utility Adjustments to ordered balance (1)	0
10	1986 Additions	3,813
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	3,813
14	**12/31/86 Balance**	23,595
15	**Balance per order 12/31/86**	0
16	Utility Adjustments to ordered balance (1)	0
17	1987 Additions	3,928
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	3,928
21	**12/31/87 Balance**	27,523
22	**Balance per books 12/31/87 (Vairico Hills) and 09/30/88 (Tropical Isles)**	3,944
23	Utility Adjustments to ordered balance (1)	0
24	1988 Additions	3,604
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	3,604
28	**12/31/88 Balance**	35,071
29	**Balance per order 12/31/88 (Lake Gibson)**	8,708
30	Utility Adjustments to ordered balance (1)	0
31	1989 Additions	10,016
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	10,016
35	**12/31/89 Balance**	53,795
36	**Balance per order 12/31/89**	0
37	Utility Adjustments to ordered balance (1)	0
38	1990 Additions	10,169
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	10,169
42	**12/31/90 Balance**	63,964

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-13 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer Accum Amort of CIAC Year-End Balances
1	**12/31/90 Balance**	63,964
2	**Balance per order 12/31/90 (Deep Creek), 08/31/91(Seaboard), and 09/30/91 (Lehigh)**	2,908,204
3	Utility Adjustments to ordered balance (1)	7,842
4	1991 Additions	226,701
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	226,701
8	**12/31/91 Balance**	3,206,712
9	**Balance per order 12/31/91 (Uniform Plants and Spring Hill) and 04/30/92 (Marco Island)**	6,143,108
10	Utility Adjustments to ordered balance (1)	(118,736)
11	1992 Additions	1,244,867
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	1,244,867
15	**12/31/92 Balance**	10,475,951
16	**Balance per order 09/30/93 (Spring Gardens and Valencia Terrace)**	30,999
17	Utility Adjustments to ordered balance (1)	0
18	1993 Additions	1,491,045
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	1,491,045
22	**12/31/93 Balance**	11,997,995
23	**Balance per order 12/31/93**	0
24	Utility Adjustments to ordered balance (1)	0
25	1994 Additions	1,677,766
26	1994 Retirements	19,723
27	1994 Adjustments	0
28	1994 Net Additions	1,658,043
29	**12/31/94 Balance**	13,656,038
30	**Balance per order 12/31/94**	0
31	Utility Adjustments to ordered balance (1)	0
32	1995 Additions	1,720,066
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	1,720,066
36	**12/31/95 Balance**	15,376,104
37	**Balance per order 12/31/95**	
38	Utility Adjustments to ordered balance (1)	
39	1996 Additions	
40	1996 Retirements	
41	1996 Adjustments	
42	1996 Net Additions	
43	**12/31/96 Balance**	

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

7/25/95 10:57 AM A13S2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF SEWER CIAC BY CLASSIFICATION - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide the beginning, ending and average balances of accumulated amortization of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-14 (S)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-7(S), A-13(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1995 ACCUMULATED AMORTIZATION OF CIAC					1995 AVERAGE BALANCE			1995 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/94	Net Additions	Balance Per Books 12/31/95	Utility Adjustments	Adjusted Balance 12/31/95	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	4,062,857	638,306	4,701,163	0	4,701,163	4,382,010	0	4,382,010	9.45%	414,106
2	Line/Main Extensions	3,443,402	445,076	3,888,478	0	3,888,478	3,665,940	0	3,665,940	6.36%	233,130
3	Contributed Lines	5,288,669	576,997	5,865,666	0	5,865,666	5,577,168	0	5,577,168	46.85%	2,612,740
4	Cont. Prpty Other than Lines	542,766	24,517	567,283	0	567,283	555,024	0	555,024	5.46%	30,280
5	Service Installation Fees	318,348	34,905	353,253	0	353,253	335,801	0	335,801	0.00%	0
6	**TOTAL ACCUM. AMORT. SEWER CIAC**	13,656,042	1,719,801	15,375,843	0	15,375,843	14,515,943	0	14,515,943	22.67%	3,290,256

Column:
(10) from Schedule A-10 (page 7 of 7)

Note:
1. Non-used and Useful percent is calculated at the plant level. Summaries reflect a weighted composite rate.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide the Accumulated Amortization of CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-14 (S)
Page 2 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-13(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Description	Ending Balance 12/31/94	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Balance Per Books 12/31/95	Net Additions	Average Balance 1995
1	Plant Capacity Fees	4,062,857	4,116,053	4,169,249	4,222,445	4,275,641	4,328,837	4,381,987	4,435,183	4,488,379	4,541,575	4,594,771	4,647,967	4,701,163	638,306	4,382,010
2	Line/Main Extensions	3,443,402	3,480,492	3,517,582	3,554,672	3,591,762	3,628,852	3,665,938	3,703,028	3,740,118	3,777,208	3,814,298	3,851,388	3,888,478	445,076	3,665,940
3	Contributed Lines	5,288,669	5,336,752	5,384,835	5,432,918	5,481,001	5,529,084	5,577,168	5,625,251	5,673,334	5,721,417	5,769,500	5,817,583	5,865,666	576,997	5,577,168
4	Cont. Prpty Other than Lines	542,766	544,809	546,852	548,895	550,938	552,981	555,025	557,068	559,111	561,154	563,197	565,240	567,283	24,517	555,024
5	Service Installation Fees	318,348	321,258	324,168	327,078	329,988	332,898	335,793	338,703	341,613	344,523	347,433	350,343	353,253	34,905	335,801
6	TOTAL	13,656,042	13,799,364	13,942,686	14,086,008	14,229,330	14,372,652	14,515,911	14,659,233	14,802,555	14,945,877	15,089,199	15,232,521	15,375,843	1,719,801	14,515,943

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a schedule of test year net additions to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Net Additions	(15) Average Net Add. 1995
1	Plant Capacity Fees	53,196	53,196	53,196	53,196	53,196	53,150	53,196	53,196	53,196	53,196	53,196	53,196	638,308	319,153
2	Line/Main Extensions	37,090	37,090	37,090	37,090	37,090	37,086	37,090	37,090	37,090	37,090	37,090	37,090	445,076	222,538
3	Contributed Lines	48,083	48,083	48,083	48,083	48,083	48,084	48,083	48,083	48,083	48,083	48,083	48,083	576,997	288,499
4	Cont. Prpty Other than Lines	2,043	2,043	2,043	2,043	2,043	2,044	2,043	2,043	2,043	2,043	2,043	2,043	24,517	12,259
5	Service Installation Fees	2,910	2,910	2,910	2,910	2,910	2,895	2,910	2,910	2,910	2,910	2,910	2,910	34,905	17,453
6	TOTAL	143,322	143,322	143,322	143,322	143,322	143,259	143,322	143,322	143,322	143,322	143,322	143,322	1,719,801	859,901

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a schedule of test year gross additions to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Gross Additions	(15) Average Gross Add. 1995
1	Plant Capacity Fees	53,196	53,196	53,196	53,196	53,196	53,150	53,196	53,196	53,196	53,196	53,196	53,196	638,306	319,153
2	Line/Main Extensions	37,090	37,090	37,090	37,090	37,090	37,086	37,090	37,090	37,090	37,090	37,090	37,090	445,076	222,538
3	Contributed Lines	48,083	48,083	48,083	48,083	48,083	48,084	48,083	48,083	48,083	48,083	48,083	48,083	576,997	288,499
4	Cont. Prpty Other than Lines	2,043	2,043	2,043	2,043	2,043	2,044	2,043	2,043	2,043	2,043	2,043	2,043	24,517	12,259
5	Service Installation Fees	2,910	2,910	2,910	2,910	2,910	2,895	2,910	2,910	2,910	2,910	2,910	2,910	34,905	17,453
6	TOTAL	143,322	143,322	143,322	143,322	143,322	143,259	143,322	143,322	143,322	143,322	143,322	143,322	1,719,801	859,901

772

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a schedule of test year retirements to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a schedule of test year gross additions to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Adjustments	(15) Ave. Utility Adjustments 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross-foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -1995
CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

FPSC
Schedule: A-15 (W), (S)
Page 1 of 2
Preparer: Kimball
Supporting Schedules: D-1 (W), (S)

See Schedule A-15 for 1996.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1995
SUMMARY

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

FPSC
Schedule: A-15 (W),(S)
Page 2 of 2
Preparer: Kimball

See Schedule A-15 for 1996.

SCHEDULE OF SEWER ADVANCES FOR CONSTRUCTION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs. Also, provide a brief description of the applicant's policy regarding advances.

FPSC
Schedule: A-16 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-2(S), A-7(S)

Line No.	(1) Description	(2) Sewer Advances For Construction Year-end Balances
1	**12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93**	354,358
2	Utility Adjustments to Beginning Balance	(8,061)
3	**Restated Balance 12/31/91**	346,297
4	1992 Additions	(18,865)
5	1992 Adjustments	0
6	**12/31/92 Balance**	327,432
7	1993 Additions	434,251
8	1993 Adjustments	0
9	**12/31/93 Balance**	761,683
10	1994 Additions	326,691
11	1994 Adjustments	0
12	**12/31/94 Balance**	1,088,374
13	1995 Additions	625,010
14	1995 Adjustments	0
15	**12/31/95 Balance**	1,713,384
16	1996 Additions	
17	1996 Adjustments	
18	**12/31/96 Balance**	

AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

19	Beginning Balance 12/31/94	1,088,374
20	Jan	1,085,337
21	Feb	1,082,299
22	Mar	1,244,626
23	Apr	1,241,588
24	May	1,238,551
25	Jun	1,400,878
26	Jul	1,397,841
27	Aug	1,394,803
28	Sep	1,557,131
29	Oct	1,554,093
30	Nov	1,551,056
31	Ending Balance 12/31/95	1,713,383
32	Average Balance	1,400,879
33	Non-used and Useful Percentage	86.68%
34	Non-used and Useful Amount	1,214,270

35 **Company Policy:** SSU either constructs facilities and bills Topeka Group for the cost thereof or a related company (Lehigh Acquisition Corporation)
36 constructs facilities and bills SSU for them. In both cases, Advances for Construction are recorded and repaid out of future
37 connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.

7/25/95 10:18 AM A16S.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER WORKING CAPITAL ALLOWANCE CALCULATION - 1995

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O & M expenses multiplied by 12.50%.

FPSC
Schedule: A-17 (S)
Page 1 of 1
Preparer: Vierima
Recap schedules: A-2(S)

	(1)	(2)	(3)	(4)	(5)
		1995 WORKING CAPITAL ALLOWANCE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Total Operation and Maintenance Expenses	13,384,416	0	13,384,416	B-2(S)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	1,673,056	0	1,673,056	

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1995

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-18 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/95	(15) Test Year Simple Average Balance
1	Utility Plant In Service	309,070,115	309,462,352	309,890,987	310,165,149	310,960,283	312,775,142	316,611,137	319,117,913	319,369,094	322,683,120	324,306,791	325,598,236	335,188,496	267,219,980
2	Construction In Process	6,947,933	8,036,833	9,548,746	11,590,639	13,360,405	14,112,844	13,193,554	12,886,140	13,293,585	11,406,974	11,473,435	11,452,647	6,725,170	6,837,625
3															
4	GROSS UTILITY PLANT	316,018,048	317,499,185	319,439,733	321,755,788	324,320,688	326,887,986	329,804,691	332,004,053	332,662,679	334,090,094	335,780,226	337,050,885	341,911,666	328,984,857
5															
6	Less: Accumulated Deprec.	(73,806,379)	(74,742,091)	(75,672,733)	(76,582,111)	(77,801,349)	(78,619,073)	(79,500,770)	(80,401,643)	(81,364,671)	(82,180,419)	(83,165,366)	(84,116,890)	(84,615,719)	(79,311,049)
7															
8	NET UTILITY PLANT	242,211,669	242,757,094	243,767,000	245,163,677	246,519,339	248,268,913	250,303,921	251,602,410	251,278,008	251,909,675	252,614,860	252,933,995	257,095,947	249,953,808
9															
10	Acquisition Adjustment	(1,524,088)	(1,524,088)	(1,524,088)	(1,524,088)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,631,714)
11	Accumulated Amortization	209,672	213,475	217,273	221,071	224,869	228,667	232,465	236,263	240,061	243,859	247,657	251,455	255,253	232,463
12															
13	INVESTMENT IN UTILITY PLANT	240,897,253	241,446,481	242,460,185	243,860,660	245,004,868	246,758,240	248,797,046	250,099,333	249,778,729	250,414,194	251,123,177	251,446,110	255,611,860	248,254,556
14															
15	Land Held For Resale	481,790	481,790	481,790	709,135	709,135	709,135	709,135	709,135	709,135	709,135	709,135	709,135	649,135	565,463
16	Bonds Receivable	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,202,500
17	Investment in Gas Assets	1,480,589	1,480,164	1,474,760	1,469,531	1,463,689	1,455,012	1,447,051	1,440,856	1,435,497	1,429,302	1,424,223	1,421,709	1,417,578	1,449,083
18															
19	TOTAL OTHER INVESTMENTS	4,182,379	4,181,954	4,176,550	4,398,666	4,392,824	4,384,147	4,341,186	4,334,991	4,329,632	4,323,437	4,318,358	4,315,844	4,251,713	4,217,046
20															
21	Cash	897,997	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	898,999
22	Special Deposits	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907
23	Restricted Cash	9,487,936	8,827,012	8,783,188	8,309,306	7,742,791	7,344,463	7,056,896	6,828,348	6,676,749	6,478,459	6,145,630	5,802,773	5,392,942	7,440,439
24	Utility Deposits	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881
25	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
26	Temporary Cash Investments	8,000,000	5,590,636	4,547,695	2,544,794	2,845,882	3,093,354	2,781,628	927,555	109,368	932,402	1,876,515	1,576,289	1,077,480	4,536,740
27															
28	TOTAL CASH	18,795,354	15,727,069	14,640,304	12,163,521	11,898,094	11,747,238	11,147,945	9,065,324	8,095,538	8,720,282	9,331,566	8,688,483	7,779,843	13,287,599
29															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1995

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-18 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/95	(15) Test Year Simple Average Balance
33	Customer Accounts Receivable	3,842,823	3,894,195	3,805,757	3,828,103	3,928,015	3,955,501	3,960,774	3,898,094	3,824,776	3,955,639	3,977,156	4,029,340	4,013,813	3,926,318
34	Other Accounts Receivable	329,240	334,429	301,616	309,794	347,259	360,099	364,121	341,504	314,269	363,507	334,131	388,345	361,585	355,413
35	Allowance for Doubtful Accounts	(326,785)	(352,702)	(344,692)	(346,716)	(355,765)	(358,255)	(358,732)	(353,055)	(346,415)	(358,267)	(351,159)	(364,942)	(363,536)	(345,161)
36	Notes Receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Inventories	351,572	394,149	436,726	479,303	521,880	394,149	436,726	479,303	521,880	564,457	394,149	436,726	479,301	415,437
38	Prepaid Expenses	80,352	124,036	190,417	171,179	181,941	162,764	143,587	87,371	94,763	49,500	2,537	(54,426)	(1,389)	39,462
39	Accrued Interest Receivable	196,029	222,633	238,016	244,847	254,629	268,355	177,038	196,779	215,168	231,340	236,540	243,146	167,966	181,998
40	Unbilled Revenues	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	4,005,610	3,748,141
41	Misc Current Assets	179,933	187,203	190,743	194,283	197,823	201,413	204,953	208,493	212,033	215,623	219,163	222,703	226,243	203,088
42															
43	TOTAL CURRENT ASSETS	8,143,835	8,294,613	8,309,255	8,371,464	8,566,453	8,474,698	8,419,138	8,349,160	8,327,148	8,512,470	8,203,188	8,391,563	8,909,593	8,526,714
44															
45	Unamortized Debt Issue Cost	2,558,722	2,504,853	2,450,984	2,397,115	2,343,246	2,289,377	2,235,508	2,181,638	2,127,770	2,073,901	2,020,032	1,966,163	1,912,294	2,235,508
46	Extraordinary Abandonment	690,175	690,175	690,175	421,495	410,551	399,607	388,663	377,719	366,775	355,831	344,887	333,943	322,999	508,587
47	Regulatory Assets	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,356,949	2,422,681
48	Preliminary Survey and Investigations	774,158	777,358	1,106,515	1,194,987	1,315,668	1,654,961	1,767,833	1,863,905	2,182,827	2,276,099	2,374,578	2,667,300	2,737,272	1,755,715
49	Temporary Clearing Accounts	(7,890)	0	0	0	0	0	0	0	0	0	0	0	0	(3,945)
50	Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	1,963,777	1,946,374	1,955,679	1,967,727	2,004,913	2,007,283	2,075,088	2,084,047	2,101,803	2,164,439	2,207,324	2,244,637	2,322,397	2,143,087
52	Other Deferred Debits	5,707,993	5,747,570	5,797,296	5,836,622	5,871,114	5,971,408	6,005,898	6,077,425	6,102,837	6,134,861	6,166,885	6,196,909	6,230,933	5,969,463
53	Deferred Federal Income Taxes	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	12,890,077	13,451,592
54	Deferred State Income Taxes	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,886,166	3,803,886
55															
56	TOTAL DEFERRED ASSETS	31,908,059	31,887,454	32,221,773	32,059,070	32,166,616	32,543,758	32,694,214	32,805,859	33,102,936	33,226,255	33,334,830	33,632,076	32,661,067	32,284,573
57															
58	TOTAL ASSETS	303,926,880	301,537,572	301,808,067	300,853,362	302,028,856	303,908,082	305,399,529	304,554,667	303,633,984	305,198,639	306,311,119	306,474,076	309,214,095	308,570,488

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1995

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-19 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/95	(15) Test Year Simple Average Balance
1	Common Stock	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500
2	Additional Paid In Capital	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905
3	Retained Earnings	5,344,894	5,469,703	5,354,841	5,211,842	5,412,211	5,712,234	6,041,086	6,179,495	6,061,408	6,403,926	6,498,701	7,049,834	8,154,459	6,749,676
4															
5	TOTAL STOCKHOLDERS EQUITY	78,177,299	78,302,108	78,187,246	78,044,247	78,244,616	78,544,639	78,873,491	79,011,900	78,893,813	79,236,331	79,331,106	79,882,039	80,986,863	79,582,081
6															
7	Bonds Payable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Notes Payable to Parent	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250
9	Other Long-Term Debt	80,814,090	80,763,304	80,735,279	80,707,109	80,483,793	80,465,330	79,936,720	79,907,961	78,879,053	78,849,995	78,820,786	78,791,425	79,444,333	80,129,212
10															
11	TOTAL LONG TERM DEBT	105,010,340	104,959,554	104,931,529	104,903,359	104,680,043	104,661,580	104,132,970	104,104,211	103,075,303	103,046,245	103,017,036	102,987,675	103,640,583	104,325,462
12															
13	TOTAL CAPITALIZATION	183,187,639	183,261,662	183,118,775	182,947,606	182,924,659	183,206,219	183,006,461	183,116,111	181,969,116	182,282,576	182,348,142	182,869,714	184,627,446	183,907,543
14															
15	Accounts Payable	3,519,486	1,388,801	1,686,370	1,797,301	1,914,181	1,962,651	2,074,810	1,762,127	1,787,900	1,466,905	1,402,219	1,390,411	1,785,200	2,652,343
16	Accounts Payable-Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
17	Current Portion of Debt	2,021,538	2,023,203	2,024,878	2,026,563	2,038,258	2,039,963	2,041,677	2,043,402	2,045,137	2,046,882	2,048,637	2,050,403	2,052,178	2,036,858
18	Accounts Payable-Affiliates	1,734,406	1,898,777	782,845	980,799	1,168,753	1,356,707	1,544,661	1,732,615	650,268	838,220	1,026,174	1,214,128	(66,513)	833,947
19	Customer Deposits	1,697,573	1,703,034	1,708,412	1,713,808	1,719,222	1,724,653	1,730,102	1,735,568	1,741,052	1,746,554	1,752,074	1,757,611	1,763,167	1,730,420
20	Accrued Taxes Payable	3,255,004	3,802,620	4,159,360	2,412,421	2,967,857	3,511,665	4,163,786	4,595,178	4,954,773	5,587,553	6,002,174	4,647,215	4,406,962	3,830,983
21	Accrued Interest-Debt	1,760,712	145,083	566,204	942,053	1,009,037	1,384,075	1,759,252	143,333	517,206	892,800	998,767	1,342,836	1,718,543	1,739,829
22	Other Accrued Interest	50,275	52,110	52,275	52,440	52,605	52,772	52,938	53,106	53,273	53,442	53,611	53,780	53,950	53,113
23	Notes Payable	27,780	27,080	26,304	25,582	24,884	24,180	23,390	22,634	21,882	21,123	20,368	19,567	18,809	23,270
24	Accrued Liabilities	995,475	1,202,786	1,283,350	1,310,866	1,196,481	1,277,016	1,339,581	1,420,146	1,500,711	1,581,276	1,661,841	1,742,406	1,782,971	1,379,223
25															
26	TOTAL CURRENT LIABILITIES	15,514,090	12,695,225	12,751,790	11,713,644	12,542,990	13,785,413	15,181,958	13,959,899	13,723,991	14,696,545	15,385,666	14,669,968	13,947,058	14,730,574
27															

781

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1995

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-19 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/95	(15) Test Year Simple Average Balance
28	Advances For Construction	4,238,230	4,482,400	4,726,570	4,970,740	5,214,910	5,459,080	5,703,250	5,947,420	6,191,590	6,435,760	6,679,930	6,924,100	7,168,270	5,703,250
29	Deferred Revenues	23,044	23,044	23,044	0	0	0	0	0	0	0	0	0	0	11,522
30	Other Deferred Credits	2,334,736	2,403,283	2,471,938	2,540,701	2,609,571	2,678,545	2,703,990	2,773,244	2,842,627	2,912,131	2,981,762	3,051,509	2,621,307	2,478,022
31	Regulatory Liabilities	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125
32	Pension And Benefits Reserves	(341,716)	(313,181)	(284,646)	(336,111)	(307,576)	(279,041)	(330,506)	(301,971)	(273,436)	(324,901)	(296,366)	(267,831)	(319,296)	(330,506)
33	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Contributions In Aid Construction	98,794,911	99,046,771	99,299,806	99,553,591	99,806,669	100,059,812	100,383,900	100,647,066	100,904,777	101,158,787	101,411,822	101,664,032	101,915,567	100,355,239
35	Accumulated Amortization	(23,786,886)	(24,020,647)	(24,254,408)	(24,488,169)	(24,721,930)	(24,955,691)	(25,189,452)	(25,423,213)	(25,656,974)	(25,890,735)	(26,124,496)	(26,358,257)	(26,592,018)	(25,189,452)
36	Deferred Investment Tax Credit	1,404,513	1,400,696	1,396,879	1,393,061	1,389,244	1,385,426	1,381,609	1,377,792	1,373,974	1,370,157	1,366,340	1,362,522	1,358,705	1,381,609
37	Deferred Taxes-AFUDC	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191
38	Deferred Income Taxes	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	21,155,740	20,191,372
39															
40	TOTAL DEFERRED CREDITS	105,225,151	105,580,685	105,937,502	106,192,132	106,551,207	106,916,450	107,211,110	107,578,657	107,940,877	108,219,518	108,577,311	108,934,394	110,639,591	107,932,371
41															
42	TOTAL CAPITAL AND LIABILITIES	303,926,880	301,537,572	301,808,067	300,853,382	302,028,856	303,908,082	305,399,529	304,854,667	303,633,984	305,198,639	306,311,119	306,474,076	309,214,095	306,570,488

Note: May not cr[illegible]d due to rounding.

SCHEDULE OF SEWER ACQUISITION ADJUSTMENTS - 1995
ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide the annual balance of Acquisition Adjustments, and the Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (S)
Page 1 of 1
Preparer: Kimball
Supporting Schedules: B-18 (S)
Recap Schedule: A-2 (S), A-7(S)

	(1)	(2)	(3)	(4)	(5)	(6)
	ACQUISITION ADJUSTMENTS BALANCE			ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS		
Line No.	Description	Amount	Average Balance (1)	Description	Annual Expense & Balance	Average Balance (1)
1	12/31/91 Balance per Order No. 93-0423 Dated 3/22/93	(519,787)		12/31/91 Balance per Order No. 93-0423 Dated 3/22/93	170,335	
2	Adjustments	0		Adjustments	0	
3	12/31/91 Adjusted Balance	(519,787)		12/31/91 Adjusted Balance	170,335	
4				1992 Amortization Expense	12,271	
5	12/31/92 Balance	(519,787)		12/31/92 BALANCE	182,606	
6				1993 Amortization Expense	12,271	
7	12/31/93 Balance	(519,787)		12/31/93 BALANCE	194,877	
8				1994 Amortization Expense	12,271	
9	12/31/94 Balance	(519,787)		12/31/94 BALANCE	207,148	
10				1995 Amortization Expense	12,271	
11	**12/31/95 Balance**	(519,787)	(519,787)	**12/31/95 BALANCE**	219,419	213,284
12				1996 Amortization Expense		
13	12/31/96 Balance			12/31/96 BALANCE		

Note: (1) Acquisition Adjustment simple average and 13-month average balances are the same as year-end balances for the test period. Year-end balances remain unchanged from those originally ordered. The acquisition balance is amortized straight-line; therefore, the annual amortization expense remains constant each year.

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION

	(1)	(2)	(3) Supporting Schedules	(4) Recap Schedules
	ACQUISITION ADJUSTMENTS:	1995		
14	Average Balance	(519,787)	Above	
15	Composite Non-Used & Useful Plant in Service - % (1)	7.33%	A-6 (S)	
16	**AVERAGE NON-USED & USEFUL AMOUNT**	(38,112)		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	213,284	Above	
18	Composite Non-Used & Useful Accumulated Amortization - % (1)	7.12%	A-10 (S)	
19	**AVERAGE NON-USED & USEFUL AMOUNT**	15,190		
20	**NET NON-USED AND USEFUL AMOUNT**	(22,922)		A-7 (S)

NOTE:
(1) Non-Used and Useful percent is calculated at the plant level.
Summaries reflect a weighted composite percent.

7/25/95 10:15 AM A20S.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF OTHER - SEWER - 1995
DEFERRED DEBITS

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide the calculation of average balances for deferred debits for the test year.

FPSC
Schedule: A-21 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-2(S),

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		SEABOARD PLANT ABANDONMENT			SEABOARD CAPACITY FEE			UNIVERSITY SHORES INTERCONNECT			TOTAL DEFERRED DEBITS			
Line No.	Description	ADDITIONS	MONTHLY AMORTIZATION (5 year Life)	UNAMORTIZED BALANCE	ADDITIONS	MONTHLY AMORTIZATION (10 year Life)	UNAMORTIZED BALANCE	ADDITIONS	MONTHLY AMORTIZATION (20 year Life)	UNAMORTIZED BALANCE	ADDITIONS	MONTHLY AMORTIZATION	UNAMORTIZED BALANCE	Recap Schedule
1	DEFERRED DEBIT													
2	12/31/94 Balance			422,395			714,351			2,370,161			3,506,907	
3	Jan	78,077	0	500,472	0	7,004	707,347	0	10,129	2,360,032	78,077	17,133	3,567,851	
4	Feb	78,077	0	578,549	0	7,004	700,343	0	10,129	2,349,903	78,077	17,133	3,628,795	
5	Mar	78,077	0	656,626	0	7,004	693,339	0	10,129	2,339,774	78,077	17,133	3,689,739	
6	Apr	0	10,944	645,682	0	7,004	686,335	0	10,129	2,329,645	0	28,077	3,661,662	
7	May	0	10,944	634,738	0	7,004	679,331	0	10,129	2,319,516	0	28,077	3,633,585	
8	Jun	0	10,944	623,794	0	7,004	672,327	0	10,129	2,309,387	0	28,077	3,605,508	
9	Jul	0	10,944	612,850	0	7,004	665,323	0	10,129	2,299,258	0	28,077	3,577,431	
10	Aug	0	10,944	601,906	0	7,004	658,319	0	10,129	2,289,129	0	28,077	3,549,354	
11	Sep	0	10,944	590,962	0	7,004	651,315	0	10,129	2,279,000	0	28,077	3,521,277	
12	Oct	0	10,944	580,018	0	7,004	644,311	0	10,129	2,268,871	0	28,077	3,493,200	
13	Nov	0	10,944	569,074	0	7,004	637,307	0	10,129	2,258,742	0	28,077	3,465,123	
14	12/31/95 Balance	0	10,944	558,130	0	7,004	630,303	0	10,129	2,248,613	0	28,077	3,437,046	
15	Total Amortization Expense 12/31/95		98,496			84,048			121,548			304,092		B-2, B-6 (5)
16	Average Rate Base Balance 12/31/95			490,263			672,327			2,309,387			3,471,976	A-2 (a)

SEABOARD CAPACITY FEES

On June 3, 1993, the Company entered into an interconnect agreement to purchase additional wastewater treatment capacity from the City of Tampa, Florida. The initial term of the agreement is five years and automatically renews for an additional five years unless either party provides a five year advance notice of termination. The agreement required the Company to pay a capacity fee totaling approximately $840,000. The Company recorded this fee as a deferred asset and intends to amortize the cost over the ten year initial contract term.
Amortization Period: 120 Months
Monthly Amortization: $7,004
Amortization start date: 7/1/93

SEABOARD PLANT ABANDONMENT

In December, 1994, the Company recorded the abandonment of plant assets as a result of the interconnect with the City of Tampa. In addition to the retirement of assets and the related accumulated depreciation, contributions and amortization, it has incurred approximately $600,000 of removal costs. As the FPSC formula for calculating remaining life resulted in a one year amortization, the Company is proposing a 60 month amortization period.
Total Costs: $656,627
Amortization Period: 60 Months
Monthly Amortization: $10,944
Amortization start date: 4/1/95

UNIVERSITY SHORES INTERCONNECT

On June 28, 1994, the Company entered into a wastewater interconnect agreement with Orange County whereby Orange County, Florida will provide wholesale wastewater service between the Company's University Shores wastewater collection system and the County's wastewater system. The Company agreed to pay a capacity charge of $2,430,934 for 320,000 GPD of wastewater capacity.
Amortization Period: 240 months
Monthly Amortization Amount: $10,129
Amortization Start Date: 7/1/94

SCHEDULE OF SEWER NET OPERATING INCOME - 1995
PRESENT AND REQUESTED

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1995 PRESENT OPERATING INCOME			1995 REQUESTED OPERATING INCOME			
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase	Requested Income	Requested Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES**							
2	Sewer Sales	21,288,824	0	21,288,824	5,613,797	26,902,621	26.37%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0	0		B-4(S)
4	Total Operating Revenue	21,288,824	0	21,288,824	5,613,797	26,902,621		
5	**OPERATING EXPENSES**							
6	Operation and Maintenance	13,384,416	0	13,384,416	0	13,384,416		B-6(S)
7	Depreciation net of CIAC Amort	3,339,479	0	3,339,479	0	3,339,479		B-14(S)
8	Amortization	(11,548)	98,496	86,948	0	86,948		B-18(S),A-21(S)
9	Taxes Other than Income	2,880,128	(214,332)	2,665,796	252,623 (A)	2,918,419		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	(735,981)	36,505	(699,476)	2,068,076 (B)	1,368,600		B-17(S),B-2(S)3/3
11	Total Operating Expenses	18,856,493	(79,331)	18,777,162	2,320,699	21,097,861		
12	**NET OPERATING INCOME**	2,432,331	79,331	2,511,662	3,293,098	5,804,760		
13	**RATE BASE**	58,597,403	419,755	59,017,158		59,017,158		A-2(S)
14	**RATE OF RETURN**	4.15%		4.26%		9.84%		D-1(S)

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER NET OPERATING INCOME - 1995
PRESENT AND REQUIRED

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)
		1995 PRESENT OPERATING INCOME			1995 REQUIRED OPERATING INCOME				
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Required Revenue Increase		Required Income	Required Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES**								
2	Sewer Sales	21,288,824	0	21,288,824	5,618,097		26,906,921	26.39%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0		0		B-4(S)
4	Total Operating Revenue	21,288,824	0	21,288,824	5,618,097		26,906,921		
5	**OPERATING EXPENSES**								
6	Operation and Maintenance	13,384,416	0	13,384,416	0		13,384,416		B-6(S)
7	Depreciation net of CIAC Amort	3,339,479	0	3,339,479	0		3,339,479		B-14(S)
8	Amortization	(11,548)	98,496	86,948	0		86,948		B-18(S), A-21(S)
9	Taxes Other than Income	2,880,128	(214,332)	2,665,796	252,813	(A)	2,918,609		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	(735,981)	36,505	(699,476)	2,069,656	(B)	1,370,180		B-17(S),B-2(S)3/3
11	Total Operating Expenses	18,856,493	(79,331)	18,777,162	2,322,469		21,099,631		
12	**NET OPERATING INCOME**	2,432,331	79,331	2,511,662	3,295,628		5,807,290		
13	**RATE BASE**	58,597,403	419,755	59,017,158			59,017,158		A-2(S)
14	**RATE OF RETURN**	4.15%		4.26%			9.84%		D-1(S)

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER REVENUE INCREASE CALCULATION - 1995
REQUIRED AND REQUESTED

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a schedule that shows the calculation of required revenue adjustments for the interim and test year.

FPSC
Schedule: B-2(S)
Page 3 of 3
Preparer: Kimball

Line No.	(1) Description	(2) Required	(3) Requested	(4) Supporting Schedules	(5) Recap Schedules
1	**REQUIRED RETURN:**				
2	Return on Equity (%)	11.19%	11.19%	D-1(S)	
3	Rate of Return (%)	9.84%	9.84%	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	59,017,158	59,017,158	A-2(S)	
6	Required Income (L3 x L5)	5,807,288	5,804,764		
7	Adjusted Income Under Present Rates	2,511,662	2,511,662	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	3,295,626	3,293,102		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	5,365,284	5,361,176		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	5,618,098	5,613,797		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	*Revenue Increase Before RAF (L10)*	5,365,284	5,361,176		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	2,069,658	2,068,074		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	252,814	252,621		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	3,295,626	3,293,102		B-2(S)1/3,2/3

Notes:
(A) For interim period, the Required Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).
(B) See below calculation of Required Rate of Return for interim 1995.
(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.
(D) Requested Rate of Return is calculated using requested income divided by rate base.

1995 INTERIM REQUIRED RATE OF RETURN CALCULATION

Line No.	(1) Class of Capital	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
21	Long-Term Debt	56.66%	8.91%	5.05%
22	Customer Deposits	0.90%	6.00%	0.05%
23	Deferred ITC	0.74%	9.86%	0.07%
24	Short Term Debt	0.00%	0.00%	0.00%
25	Preferred Stock	0.00%	0.00%	0.00%
26	Common Equity	42.49%	11.19%	4.76%
27	Adjustment for Gas	(0.79%)	11.19%	(0.09%)
28	TOTAL	100.00%		9.84%

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT SEWER OPERATING INCOME - 1995

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line shown on the net operating income statement.

FPSC
Schedule: B-3(S)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Sewer	(3) Supporting Schedule
1	**A. REVENUES:**		B-4(S)
2	1.	0	
3			
4	2.	0	
5			
6		0	
7	**B. OPERATION AND MAINTENANCE EXPENSE:**		B-6(S)
8	1.	0	
9			
10	2.	0	
11			
12	3.	0	
13			
14	4.	0	
15			
16	5.	0	
17			
18	6.	0	
19			
20	7.	0	
21			
22		0	
23	**C. DEPRECIATION NET OF AMORTIZATION OF CIAC:**		B-14(S)
24	1.	0	
25			
26	2.	0	
27			
28		0	
29	**D. AMORTIZATION:**		B-18(S), A-21(S)
30	1. Amortization of Seaboard Plant Abandonment	98,496	
31			
32	2.	0	
33			
34		98,496	
35	**E. TAXES OTHER THAN INCOME:**		B-15(S)
36	1. Property Tax Adjustment for New Acquisitions	3,914	
37			
38	2. Non Used and Useful Property Tax Add-back	208,925	
39			
40	3. Non Used and Useful Property Taxes	(427,171)	
41			
42		(214,332)	
43	**F. INCOME TAXES:**		B-17(S)
44	1. Calculate income tax impact as a result of the adjustments to per book income components.	36,505	
45			
46	2.	0	
47			
48		36,505	
49	**TOTAL SEWER INCOME ADJUSTMENTS**		
50		(79,331)	
51			

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING REVENUES - 1995
UNDER PRESENT RATES

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered or measured commercial and provide an explanation.

Schedule: B-4(S)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-2(S),B-3(S)

	(1)	(2)	(3)	(4)
		1995 Revenues (Present)		
Line No.	Account No. and Description	Per Books	Adjustments	Adjusted Revenues
1	**SEWER SALES:**			
2	521.1 Flat Rate - Residential	50,782	0	50,782
3	521.2 Flat Rate - Commercial	0	0	0
4	521.3 Flat Rate - Industrial	0	0	0
5	521.4 Flat Rate - Public Authorities	0	0	0
6	521.5 Flat Rate - Multi-Family	24,120	0	24,120
7	521.6 Flat Rate - Other	0	0	0
8	522.1 Measured - Residential	14,386,116	0	14,386,116
9	522.2 Measured - Commercial	4,902,563	0	4,902,563
10	522.3 Measured - Industrial	0	0	0
11	522.4 Measured - Public Authorities	2,393	0	2,393
12	522.5 Measured - Multi-Family	1,869,542	0	1,869,542
13	Subtotal Sewer Sales	21,235,516	0	21,235,516
14	**OTHER SEWER SALES:**			
15	523 Other Sales - Public Authorities	0	0	0
16	524 Revenue from Other Systems	0	0	0
17	526 Effluent	53,308	0	53,308
18	537 Unbilled Revenues	0	0	0
19	Subtotal Other Sewer Sales	53,308	0	53,308
20	**TOTAL SEWER SALES**	21,288,824	0	21,288,824
21	**OTHER SEWER REVENUES:**			
22	531 Sale of Sludge	0	0	0
23	532 Forfeited Discounts	0	0	0
24	534 Rents From Sewer Property	0	0	0
25	535 Interdepartmental Rents	0	0	0
26	536 Other Sewer Revenues	0	0	0
27	**TOTAL OTHER SEWER REVENUES**	0	0	0
28	**TOTAL PRESENT SEWER OPERATING REVENUES**	21,288,824	0	21,288,824

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
SUMMARY OF TOTAL O & M EXPENSES

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a schedule that summarizes the total direct and allocated O & M expenses for the test year.

FPSC
Schedule: B-6(S)
Page 1 Of 9
Preparer: Kimball
Recap Schedule: B-2(S)

Line No.	(1) Account No. and Name	(2) 1995 TOTAL O & M (.1 - .8) Per Books O & M	(3) Adjustments	(4) Adjusted O & M	(5) 1995 DIRECT O & M (.1 - .6) Per Books O & M	(6) Adjustments	(7) Adjusted O & M	(8) 1995 ALLOCATED CUST ACCTS (.7) Per Books O & M	(9) Adjustments	(10) Adjusted O & M	(11) 1995 ALLOCATED A & G (.8) Per Books O & M	(12) Adjustments	(13) Adjusted O & M
1	701 Salaries & Wages - Employees	4,120,417	0	4,120,417	2,419,386	0	2,419,386	469,259	0	469,259	1,231,771	0	1,231,771
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704 Employee Pensions & Benefits	1,023,240	0	1,023,240	600,823	0	600,823	116,531	0	116,531	305,886	0	305,886
4	710 Purchased Sewage Treatment	2,661,713	0	2,661,713	2,661,713	0	2,661,713	0	0	0	0	0	0
5	711 Sludge Removal Expense	925,018	0	925,018	925,018	0	925,018	0	0	0	0	0	0
6	715 Purchased Power	1,293,246	0	1,293,246	1,269,686	0	1,269,686	1,629	0	1,629	21,931	0	21,931
7	716 Fuel for Power Production	17,306	0	17,306	17,306	0	17,306	0	0	0	0	0	0
8	718 Chemicals	591,292	0	591,292	591,292	0	591,292	0	0	0	0	0	0
9	720 Materials & Supplies	941,411	0	941,411	856,884	0	856,884	25,915	0	25,915	58,612	0	58,612
10	731 Contractual Services - Eng.	51,968	0	51,968	42,156	0	42,156	0	0	0	9,812	0	9,812
11	732 Contractual Services - Acct.	52,095	0	52,095	0	0	0	0	0	0	52,095	0	52,095
12	733 Contractual Services - Legal	31,391	0	31,391	0	0	0	0	0	0	31,391	0	31,391
13	734 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735 Contractual Services - Other	312,045	0	312,045	231,088	0	231,088	0	0	0	80,957	0	80,957
15	741 Rental of Real Building/Real Property	46,638	0	46,638	60	0	60	0	0	0	46,578	0	46,578
16	742 Rental of Equipment	22,766	0	22,766	20,634	0	20,634	0	0	0	2,132	0	2,132
17	750 Transportation Expense	152,542	0	152,542	111,430	0	111,430	18,333	0	18,333	22,779	0	22,779
18	756 Insurance - Vehicle	35,711	0	35,711	0	0	0	0	0	0	35,711	0	35,711
19	757 Insurance - General Liability	73,407	0	73,407	0	0	0	0	0	0	73,407	0	73,407
20	758 Insurance - Workman's Comp	73,712	0	73,712	43,281	0	43,281	8,395	0	8,395	22,036	0	22,036
21	759 Insurance - Other	7,288	0	7,288	0	0	0	0	0	0	7,288	0	7,288
22	760 Advertising Expense	7,951	0	7,951	0	0	0	0	0	0	7,951	0	7,951
23	766 Reg. Comm. Exp. - Rate Case Amort.	137,011	0	137,011	0	0	0	0	0	0	137,011	0	137,011
24	767 Reg. Comm. Exp. - Other	17,679	0	17,679	0	0	0	0	0	0	17,679	0	17,679
25	770 Bad Debt Expense	63,778	0	63,778	0	0	0	63,778	0	63,778	0	0	0
26	775 Miscellaneous Expenses	724,792	0	724,792	203,428	0	203,428	159,967	0	159,967	361,396	0	361,396
27	**TOTAL SEWER O & M EXPENSES**	13,384,416	0	13,384,416	9,994,185	0	9,994,185	863,808	0	863,808	2,526,423	0	2,526,423

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
TOTAL O&M BY MONTH (7XX.1 - 7XX.8)

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-6(S)
Page 2 Of 9
Preparer: Kimball
Recap Schedule: B-2(S)

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL O & M (.1 - .8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.1-.8 Salaries & Wages - Employees	344,797	310,859	358,556	343,607	347,474	339,440	351,100	346,736	339,926	350,246	339,732	347,943	4,120,416	0	4,120,416
2	703.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.8 Employee Pensions & Benefits (1)	85,625	77,197	89,042	85,329	86,289	84,294	87,190	86,106	84,415	86,978	84,367	86,406	1,023,237	0	1,023,237
4	710.1-.8 Purchased Sewage Treatment	215,298	210,265	214,265	212,265	212,265	217,265	234,265	252,265	245,765	217,265	215,265	215,265	2,661,713	0	2,661,713
5	711.1-.8 Sludge Removal Expenses	72,617	71,065	72,121	72,430	92,341	89,423	89,551	88,898	69,061	69,420	69,441	66,650	925,018	0	925,018
6	715.1-.8 Purchased Power	112,085	112,639	112,689	111,385	106,164	105,401	104,629	104,999	104,373	103,689	105,746	109,246	1,293,246	0	1,293,246
7	716.1-.8 Fuel for Power Production	890	2,585	2,531	1,180	1,346	1,006	887	1,009	2,901	1,089	873	1,009	17,306	0	17,306
8	718.1-.8 Chemicals	49,071	50,140	55,205	51,181	46,566	49,177	51,577	45,899	52,553	51,891	46,092	41,940	591,292	0	591,292
9	720.1-.8 Materials & Supplies	65,267	81,403	83,449	76,768	88,079	87,881	86,161	96,487	74,397	77,230	65,795	58,493	941,410	0	941,410
10	731.1-.8 Contractual Services - Eng.	4,585	4,517	4,582	4,581	4,567	4,557	4,564	4,565	3,862	3,879	3,849	3,861	51,968	0	51,968
11	732.1-.8 Contractual Services - Acct.	4,287	4,118	4,467	4,458	4,385	4,333	4,367	4,373	4,319	4,414	4,254	4,318	52,095	0	52,095
12	733.1-.8 Contractual Services - Legal	2,583	2,482	2,692	2,687	2,642	2,611	2,632	2,635	2,603	2,660	2,563	2,602	31,391	0	31,391
13	734.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.8 Contractual Services - Other	33,284	25,560	25,069	29,690	24,710	26,100	26,766	26,013	22,283	24,277	26,211	22,082	312,046	0	312,046
15	741.1-.8 Rental of Real Building/Real Property	3,833	3,682	4,054	3,996	3,920	3,874	3,905	3,910	3,862	3,947	3,803	3,861	46,638	0	46,638
16	742.1-.8 Rental of Equipment	1,509	2,214	1,938	1,907	1,654	2,222	1,504	2,134	2,022	1,906	1,674	2,082	22,766	0	22,766
17	750.1-.8 Transportation Expense	12,833	12,456	12,867	12,747	12,711	12,668	12,769	12,704	12,660	12,767	12,651	12,709	152,540	0	152,540
18	756.1-.8 Insurance - Vehicle	2,939	2,823	3,062	3,056	3,006	2,970	2,994	2,998	2,961	3,026	2,916	2,960	35,711	0	35,711
19	757.1-.8 Insurance - General Liability	6,041	5,803	6,294	6,282	6,179	6,106	6,154	6,162	6,086	6,220	5,994	6,085	73,407	0	73,407
20	758.1-.8 Insurance - Workman's Comp (2)	6,168	5,561	6,415	6,147	6,216	6,073	6,281	6,203	6,081	6,266	6,078	6,225	73,714	0	73,714
21	759.1-.8 Insurance - Other	600	576	625	624	613	606	611	612	604	618	595	604	7,288	0	7,288
22	760.1-.8 Advertising Expense	654	629	682	680	669	661	667	667	659	674	649	659	7,951	0	7,951
23	766.1-.8 Reg. Comm. Exp. - Rate Case Amort.	11,276	10,832	11,748	11,726	11,532	11,396	11,486	11,501	11,360	11,610	11,188	11,358	137,011	0	137,011
24	767.1-.8 Reg. Comm. Exp. - Other	1,455	1,398	1,516	1,513	1,488	1,470	1,482	1,484	1,466	1,496	1,444	1,465	17,679	0	17,679
25	770.1-.8 Bad Debt Expense	5,332	4,868	5,393	5,355	5,367	5,297	5,445	5,385	5,249	5,453	5,260	5,375	63,778	0	63,778
26	775.1-.8 Miscellaneous Expenses	62,145	56,309	63,886	60,535	60,718	59,788	62,364	59,659	59,422	61,314	58,915	59,740	724,795	0	724,795
27	TOTAL SEWER O & M EXPENSES	1,105,176	1,059,980	1,143,346	1,110,119	1,130,903	1,124,617	1,159,348	1,173,404	1,118,891	1,108,334	1,075,356	1,074,940	13,384,416	0	13,384,416

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
DIRECT EXPENSE BY MONTH (7XX.1 - 7XX.6)

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-6(S)
Page 3 Of 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL DIRECT O & M (.1 - .6) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.1-.6 Salaries & Wages - Employees	204,195	177,665	213,259	198,789	204,307	198,015	207,776	203,718	199,177	205,752	200,446	206,286	2,419,386	0	2,419,386
2	703.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.6 Employee Pensions & Benefits	50,709	44,121	52,960	49,367	50,737	49,174	51,598	50,591	49,463	51,096	49,778	51,226	600,823	0	600,823
4	710.1-.6 Purchased Sewage Treatment	215,298	210,265	214,265	212,265	212,265	217,265	234,265	252,265	245,765	217,265	215,265	215,265	2,661,713	0	2,661,713
5	711.1-.6 Sludge Removal Expenses	72,617	71,065	72,121	72,430	92,341	89,423	89,551	88,896	69,061	69,420	69,441	68,650	925,018	0	925,018
6	715.1-.6 Purchased Power	110,144	110,781	110,871	109,371	104,181	103,442	102,651	103,021	102,421	101,691	103,821	107,291	1,269,686	0	1,269,686
7	716.1-.6 Fuel for Power Production	890	2,585	2,531	1,180	1,346	1,006	867	1,009	2,901	1,089	873	1,009	17,306	0	17,306
8	718.1-.6 Chemicals	49,071	50,140	55,205	51,161	46,566	49,177	51,577	45,899	52,553	51,891	46,092	41,940	591,292	0	591,292
9	720.1-.6 Materials & Supplies	58,276	74,791	76,232	69,576	80,965	80,854	79,035	89,379	67,404	70,047	58,872	51,451	856,884	0	856,884
10	731.1-.6 Contractual Services - Eng.	3,777	3,741	3,741	3,741	3,741	3,741	3,741	3,741	3,048	3,048	3,048	3,048	42,156	0	42,156
11	732.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	733.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.6 Contractual Services - Other	26,821	19,160	18,126	22,762	17,896	19,367	19,980	19,218	15,571	17,417	19,600	15,371	231,088	0	231,088
15	741.1-.6 Rental of Real Building/Real Property	0	0	60	0	0	0	0	0	0	0	0	0	60	0	60
16	742.1-.6 Rental of Equipment	1,334	2,045	1,755	1,725	1,475	2,045	1,325	1,955	1,845	1,725	1,500	1,905	20,634	0	20,634
17	750.1-.6 Transportation Expense	9,426	9,256	9,364	9,258	9,251	9,248	9,295	9,244	9,263	9,269	9,279	9,276	111,430	0	111,430
18	756.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	757.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	758.1-.6 Insurance - Workman's Comp	3,653	3,178	3,815	3,556	3,655	3,542	3,717	3,645	3,563	3,681	3,586	3,690	43,281	0	43,281
21	759.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	760.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	766.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	767.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	775.1-.6 Miscellaneous Expenses	19,030	15,530	19,371	16,175	16,838	16,444	18,410	15,816	16,293	17,014	16,211	16,300	203,428	0	203,428
27	**TOTAL SEWER DIRECT O & M EXPENSES**	825,041	794,323	853,678	821,376	845,563	842,743	873,808	888,396	838,327	820,404	797,812	792,711	9,994,185	0	9,994,185

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (7XX.7)

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-6(S)
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Preparer: Kimball

Line No.	(1) Account No. and Name		(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.7	Salaries & Wages - Employees	39,230	35,814	39,682	39,399	39,487	38,974	40,060	39,622	38,622	40,121	38,700	39,549	469,259	0	469,259
2	703.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.7	Employee Pensions & Benefits	9,742	8,894	9,854	9,784	9,806	9,678	9,948	9,839	9,591	9,963	9,610	9,821	116,531	0	116,531
4	710.7	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.7	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715.7	Purchased Power	136	124	138	137	137	135	139	138	134	139	134	137	1,629	0	1,629
7	716.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720.7	Materials & Supplies	2,166	1,976	2,191	2,176	2,181	2,152	2,212	2,188	2,133	2,216	2,137	2,184	25,915	0	25,915
10	731.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	732.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	733.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	741.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	742.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	750.7	Transportation Expense	1,533	1,399	1,550	1,539	1,543	1,523	1,565	1,548	1,509	1,567	1,512	1,545	18,333	0	18,333
18	756.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	757.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	758.7	Insurance - Workman's Comp	702	641	710	705	706	697	717	709	691	718	692	706	8,395	0	8,395
21	759.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	760.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	766.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	767.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770.7	Bad Debt Expense	5,332	4,868	5,393	5,355	5,367	5,297	5,445	5,385	5,249	5,453	5,260	5,375	63,778	0	63,778
26	775.7	Miscellaneous Expenses	13,373	12,209	13,527	13,431	13,461	13,286	13,656	13,507	13,166	13,677	13,192	13,482	159,967	0	159,967
27	TOTAL SEWER ALLOCATED CUST ACCTS EXP.		72,214	65,926	73,046	72,525	72,688	71,744	73,742	72,936	71,095	73,854	71,236	72,801	863,808	0	863,808

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
ALLOCATED A & G EXPENSES BY MONTH (7XX.8)

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-6(S)
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Preparer: Kimball

Line No.	(1) Account No.	Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED A & G EXPENSES (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.8	Salaries & Wages - Employees	101,373	97,380	105,515	105,418	103,680	102,451	103,263	103,396	102,128	104,373	100,586	102,108	1,231,771	0	1,231,771
2	703.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.8	Employee Pensions & Benefits	25,174	24,182	26,227	26,179	25,747	25,442	25,643	25,676	25,361	25,919	24,978	25,356	305,886	0	305,886
4	710.8	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.8	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715.8	Purchased Power	1,805	1,734	1,880	1,877	1,846	1,824	1,839	1,841	1,818	1,858	1,791	1,818	21,931	0	21,931
7	716.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720.8	Materials & Supplies	4,824	4,634	5,026	5,016	4,933	4,875	4,914	4,920	4,860	4,966	4,786	4,859	58,612	0	58,612
10	731.8	Contractual Services - Eng.	808	776	841	840	826	816	823	824	814	831	801	813	9,812	0	9,812
11	732.8	Contractual Services - Acct.	4,267	4,118	4,467	4,458	4,385	4,333	4,367	4,373	4,319	4,414	4,254	4,318	52,095	0	52,095
12	733.8	Contractual Services - Legal	2,583	2,482	2,692	2,687	2,642	2,611	2,632	2,635	2,603	2,660	2,563	2,602	31,391	0	31,391
13	734.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.8	Contractual Services - Other	6,663	6,400	6,942	6,929	6,814	6,734	6,787	6,796	6,712	6,860	6,611	6,711	80,957	0	80,957
15	741.8	Rental of Real Building/Real Property	3,833	3,682	3,994	3,986	3,920	3,874	3,905	3,910	3,862	3,947	3,803	3,861	46,578	0	46,578
16	742.8	Rental of Equipment	175	169	183	182	179	177	179	179	177	181	174	177	2,132	0	2,132
17	750.8	Transportation Expense	1,875	1,801	1,953	1,949	1,917	1,895	1,910	1,912	1,889	1,930	1,860	1,888	22,779	0	22,779
18	756.8	Insurance - Vehicle	2,939	2,823	3,062	3,056	3,006	2,970	2,994	2,998	2,961	3,026	2,916	2,960	35,711	0	35,711
19	757.8	Insurance - General Liability	6,041	5,803	6,294	6,282	6,179	6,106	6,154	6,162	6,086	6,220	5,994	6,085	73,407	0	73,407
20	758.8	Insurance - Workman's Comp	1,814	1,742	1,889	1,886	1,855	1,833	1,847	1,850	1,827	1,867	1,799	1,827	22,036	0	22,036
21	759.8	Insurance - Other	600	576	625	624	613	606	611	612	604	618	595	604	7,288	0	7,288
22	760.8	Advertising Expense	654	629	682	680	669	661	667	667	659	674	649	659	7,951	0	7,951
23	766.8	Reg. Comm. Exp. - Rate Case Amort.	11,276	10,832	11,748	11,726	11,532	11,396	11,486	11,501	11,360	11,610	11,188	11,358	137,011	0	137,011
24	767.8	Reg. Comm. Exp. - Other	1,455	1,398	1,516	1,513	1,488	1,470	1,482	1,484	1,466	1,498	1,444	1,465	17,679	0	17,679
25	770.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	775.8	Miscellaneous Expenses	29,742	28,571	30,987	30,929	30,419	30,059	30,297	30,336	29,964	30,623	29,511	29,958	361,396	0	361,396
27		TOTAL SEWER ALLOCATED A & G EXPENSES	207,921	199,731	216,523	216,218	212,652	210,131	211,798	212,070	209,470	214,075	206,306	209,426	2,526,423	0	2,526,423

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
SUMMARY OF TOTAL UTILITY ADJUSTMENTS TO O & M (7XX.1 - 7XX.8)

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the last year O & M expenses.

FPSC
Schedule: B-6(S)
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Preparer: Kimball
Recap Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			TOTAL UTILITY ADJUSTMENTS TO O & M EXPENSES										
Line No.	Account No. and Name	Per Books O & M										Net Adjustments	Total Adjusted O & M
1	701.1-.8 Salaries & Wages - Employees	4,120,417	0	0	0	0	0	0	0	0	0	0	4,120,417
2	703.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.8 Employee Pensions & Benefits	1,023,240	0	0	0	0	0	0	0	0	0	0	1,023,240
4	710.1-.8 Purchased Sewage Treatment	2,661,713	0	0	0	0	0	0	0	0	0	0	2,661,713
5	711.1-.8 Sludge Removal Expenses	925,018	0	0	0	0	0	0	0	0	0	0	925,018
6	715.1-.8 Purchased Power	1,293,246	0	0	0	0	0	0	0	0	0	0	1,293,246
7	716.1-.8 Fuel for Power Production	17,306	0	0	0	0	0	0	0	0	0	0	17,306
8	718.1-.8 Chemicals	591,292	0	0	0	0	0	0	0	0	0	0	591,292
9	720.1-.8 Materials & Supplies	941,411	0	0	0	0	0	0	0	0	0	0	941,411
10	731.1-.8 Contractual Services - Eng.	51,968	0	0	0	0	0	0	0	0	0	0	51,968
11	732.1-.8 Contractual Services - Acct.	52,095	0	0	0	0	0	0	0	0	0	0	52,095
12	733.1-.8 Contractual Services - Legal	31,391	0	0	0	0	0	0	0	0	0	0	31,391
13	734.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.8 Contractual Services - Other	312,045	0	0	0	0	0	0	0	0	0	0	312,045
15	741.1-.8 Rental of Real Building/Real Property	46,638	0	0	0	0	0	0	0	0	0	0	46,638
16	742.1-.8 Rental of Equipment	22,786	0	0	0	0	0	0	0	0	0	0	22,786
17	750.1-.8 Transportation Expense	152,542	0	0	0	0	0	0	0	0	0	0	152,542
18	756.1-.8 Insurance - Vehicle	35,711	0	0	0	0	0	0	0	0	0	0	35,711
19	757.1-.8 Insurance - General Liability	73,407	0	0	0	0	0	0	0	0	0	0	73,407
20	758.1-.8 Insurance - Workman's Comp	73,712	0	0	0	0	0	0	0	0	0	0	73,712
21	759.1-.8 Insurance - Other	7,288	0	0	0	0	0	0	0	0	0	0	7,288
22	760.1-.8 Advertising Expense	7,951	0	0	0	0	0	0	0	0	0	0	7,951
23	766.1-.8 Reg. Comm. Exp. - Rate Case Amort.	137,011	0	0	0	0	0	0	0	0	0	0	137,011
24	767.1-.8 Reg. Comm. Exp. - Other	17,679	0	0	0	0	0	0	0	0	0	0	17,679
25	770.1-.8 Bad Debt Expense	63,778	0	0	0	0	0	0	0	0	0	0	63,778
26	775.1-.8 Miscellaneous Expenses	724,792	0	0	0	0	0	0	0	0	0	0	724,792
27	TOTAL SEWER O & M EXPENSES	13,384,416	0	0	0	0	0	0	0	0	0	0	13,384,416

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmens Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (7XX.1 - 7XX.6)

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the last year O & M expenses.

FPSC
Schedule: B-6(S)
Page 7 Of 9
Preparer: Kimball
Recap Schedule B-2(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES										
Line No.	Account No. and Name	Per Books O & M										Net Adjustments	Total Adjusted O & M
1	701.1-.6 Salaries & Wages - Employees	2,419,386	0	0	0	0	0	0	0	0	0	0	2,419,386
2	703.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.6 Employee Pensions & Benefits	600,823	0	0	0	0	0	0	0	0	0	0	600,823
4	710.1-.6 Purchased Sewage Treatment	2,661,713	0	0	0	0	0	0	0	0	0	0	2,661,713
5	711.1-.6 Sludge Removal Expenses	925,018	0	0	0	0	0	0	0	0	0	0	925,018
6	715.1-.6 Purchased Power	1,269,686	0	0	0	0	0	0	0	0		0	1,269,686
7	716.1-.6 Fuel for Power Production	17,306	0	0	0	0	0	0	0	0	0	0	17,306
8	718.1-.6 Chemicals	591,292	0	0	0	0	0	0	0	0	0	0	591,292
9	720.1-.6 Materials & Supplies	856,884	0	0	0	0	0	0	0	0	0	0	856,884
10	731.1-.6 Contractual Services - Eng.	42,156	0	0	0	0	0	0	0	0	0	0	42,156
11	732.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
12	733.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
13	734.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.6 Contractual Services - Other	231,088	0	0	0	0	0	0	0	0	0	0	231,088
15	741.1-.6 Rental of Real Building/Real Property	60	0	0	0	0	0	0	0	0	0	0	60
16	742.1-.6 Rental of Equipment	20,634	0	0	0	0	0	0	0	0	0	0	20,634
17	750.1-.6 Transportation Expense	111,430	0	0	0	0	0	0	0	0	0	0	111,430
18	756.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
19	757.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
20	758.1-.6 Insurance - Workman's Comp	43,281	0	0	0	0	0	0	0	0	0	0	43,281
21	759.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
22	760.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
23	766.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
24	767.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
25	770.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
26	775.1-.6 Miscellaneous Expenses	203,428	0	0	0	0	0	0	0	0	0	0	203,428
27	TOTAL SEWER DIRECT O & M EXPENSES	9,994,185	0	0	0	0	0	0	0	0	0	0	9,994,185

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross-foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXPENSES (7XX.7)

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-6(S)
Page 8 Of 9
Preparer: Kimball

Line No.		(1) Account No. and Name	(2) Per Books O & M	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12) Net Adjustments	(13) Total Adjusted O & M
				UTILITY ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXPENSES										
1	701.7	Salaries & Wages - Employees	469,259	0	0	0	0	0	0	0	0	0		469,259
2	703.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.7	Employee Pensions & Benefits	116,531	0	0	0	0	0	0	0	0	0	0	116,531
4	710.7	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.7	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0
6	715.7	Purchased Power	1,629	0	0	0	0	0	0	0	0	0	0	1,629
7	716.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
9	720.7	Materials & Supplies	25,915	0	0	0	0	0	0	0	0	0	0	25,915
10	731.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
11	732.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
12	733.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
13	734.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
15	741.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
16	742.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
17	750.7	Transportation Expense	18,333	0	0	0	0	0	0	0	0	0	0	18,333
18	756.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
19	757.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
20	758.7	Insurance - Workman's Comp	8,395	0	0	0	0	0	0	0	0	0	0	8,395
21	759.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
22	760.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
23	766.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
24	767.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
25	770.7	Bad Debt Expense	63,778	0	0	0	0	0	0	0	0	0	0	63,778
26	775.7	Miscellaneous Expenses	159,967	0	0	0	0	0	0	0	0	0	0	159,967
27		TOTAL SEWER CUSTOMER ACCOUNT EXPENSES	863,808	0	0	0	0	0	0	0	0	0	0	863,808

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmens Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

797

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO ALLOCATED A & G EXPENSES (7XX.8)

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-6(S)
Page 9 Of 9
Preparer: Kimball

Line No.		(1) Account No. and Name	(2) Per Books O & M	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12) Net Adjustments	(13) Total Adjusted O & M
				UTILITY ADJUSTMENTS TO ALLOCATED A&G EXPENSES										
1	701.8	Salaries & Wages - Employees	1,231,771	0	0	0	0	0	0	0	0	0	0	1,231,771
2	703.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.8	Employee Pensions & Benefits	305,886	0	0	0	0	0	0	0	0	0	0	305,886
4	710.8	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.8	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0
6	715.8	Purchased Power	21,931	0	0	0	0	0	0	0	0	0	0	21,931
7	716.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
9	720.8	Materials & Supplies	58,612	0	0	0	0	0	0	0	0	0	0	58,612
10	731.8	Contractual Services - Eng.	9,812	0	0	0	0	0	0	0	0	0	0	9,812
11	732.8	Contractual Services - Acct.	52,095	0	0	0	0	0	0	0	0	0	0	52,095
12	733.8	Contractual Services - Legal	31,391	0	0	0	0	0	0	0	0	0	0	31,391
13	734.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.8	Contractual Services - Other	80,957	0	0	0	0	0	0	0	0	0	0	80,957
15	741.8	Rental of Real Building/Real Property	46,578	0	0	0	0	0	0	0	0	0	0	46,578
16	742.8	Rental of Equipment	2,132	0	0	0	0	0	0	0	0	0	0	2,132
17	750.8	Transportation Expense	22,779	0	0	0	0	0	0	0	0	0	0	22,779
18	756.8	Insurance - Vehicle	35,711	0	0	0	0	0	0	0	0	0	0	35,711
19	757.8	Insurance - General Liability	73,407	0	0	0	0	0	0	0	0	0	0	73,407
20	758.8	Insurance - Workman's Comp	22,036	0	0	0	0	0	0	0	0	0	0	22,036
21	759.8	Insurance - Other	7,288	0	0	0	0	0	0	0	0	0	0	7,288
22	760.8	Advertising Expense	7,951	0	0	0	0	0	0	0	0	0	0	7,951
23	766.8	Reg. Comm. Exp. - Rate Case Amort.	137,011	0	0	0	0	0	0	0	0	0	0	137,011
24	767.8	Reg. Comm. Exp. - Other	17,679	0	0	0	0	0	0	0	0	0	0	17,679
25	770.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
26	775.8	Miscellaneous Expenses	361,396	0	0	0	0	0	0	0	0	0	0	361,396
27		TOTAL SEWER A & G EXPENSES	2,526,423	0	0	0	0	0	0	0	0	0	0	2,526,423

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - TOTAL O&M EXPENSES (.1 - .8) - 1995 SEWER

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-8(S)
Page 1 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

Line No.	Account No. and Name		(1)	(2) Historic Year Ended 12/31/94	(3) Interim Test Year Ended 12/31/95	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %
1	701.1-.8	Salaries & Wages - Employees		3,670,976	4,120,417	449,440	12.24%
2	703.1-.8	Salaries & Wages - Officers, Etc.		0	0	0	0.00%
3	704.1-.8	Employee Pensions & Benefits		879,927	1,023,240	143,313	16.29%
4	710.1-.8	Purchased Sewer		1,749,916	2,661,713	911,797	52.11%
5	711.1-.8	Sludge Removal		811,509	925,018	113,509	13.99%
6	715.1-.8	Purchased Power		1,274,027	1,293,246	19,218	1.51%
7	716.1-.8	Fuel for Power Production		7,083	17,306	10,223	144.33%
8	718.1-.8	Chemicals		499,079	591,292	92,213	18.48%
9	720.1-.8	Materials & Supplies		1,105,131	941,411	(163,720)	(14.81%)
10	731.1-.8	Contractual Services - Eng.		42,837	51,968	9,131	21.32%
11	732.1-.8	Contractual Services - Acct.		49,754	52,095	2,341	4.70%
12	733.1-.8	Contractual Services - Legal		39,613	31,391	(8,222)	(20.76%)
13	734.1-.8	Contractual Services - Mgmt Fees		0	0	0	0.00%
14	735.1-.8	Contractual Services - Other		540,372	312,045	(228,327)	(42.25%)
15	741.1-.8	Rental of Real Building/Real Property		42,959	46,638	3,679	8.56%
16	742.1-.8	Rental of Equipment		13,878	22,766	8,888	64.05%
17	750.1-.8	Transportation Expense		135,904	152,542	16,638	12.24%
18	756.1-.8	Insurance - Vehicle		32,660	35,711	3,051	9.34%
19	757.1-.8	Insurance - General Liability		74,724	73,407	(1,317)	(1.76%)
20	758.1-.8	Insurance - Workman's Comp		65,338	73,712	8,374	12.82%
21	759.1-.8	Insurance - Other		6,782	7,288	506	7.46%
22	760.1-.8	Advertising Expense		8,053	7,951	(102)	(1.27%)
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.		136,103	137,011	908	0.67%
24	767.1-.8	Reg. Comm. Exp. - Other		26,482	17,679	(8,803)	(33.24%)
25	770.1-.8	Bad Debt Expense		36,368	63,778	27,409	75.37%
26	775.1-.8	Miscellaneous Expenses		572,613	724,792	152,178	26.58%
27	**TOTAL SEWER O & M EXPENSES**			11,822,089	13,384,416	1,562,327	13.22%
28	**TOTAL (LESS ACCTS 766 & 767)**			11,659,504	13,229,725	1,570,221	13.47%

NOTE: See Volume II for variance explanations.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1995 SEWER

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-8(S)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-8(S)

Line No.	Account No. and Name	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount	Difference %	NOTES
	(1)	(2)	(3)	(4) (3 - 2)	(5) (4 / 2)	
1	701.1-.6 Salaries & Wages - Employees	2,041,810	2,419,386	377,576	18.49%	
2	703.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%	
3	704.1-.6 Employee Pensions & Benefits	489,416	600,823	111,407	22.76%	
4	710.1-.6 Purchased Sewer	1,749,916	2,661,713	911,797	52.11%	
5	711.1-.6 Sludge Removal	811,509	925,018	113,509	13.99%	
6	715.1-.6 Purchased Power	1,253,172	1,269,686	16,514	1.32%	
7	716.1-.6 Fuel for Power Production	7,083	17,306	10,223	144.33%	
8	718.1-.6 Chemicals	499,079	591,292	92,213	18.48%	
9	720.1-.6 Materials & Supplies	1,016,575	856,884	(159,691)	(15.71%)	
10	731.1-.6 Contractual Services - Eng.	42,837	42,156	(681)	(1.59%)	
11	732.1-.6 Contractual Services - Acct.	0	0	0	0.00%	
12	733.1-.6 Contractual Services - Legal	169	0	(169)	(100.00%)	
13	734.1-.6 Contractual Services - Mgmt Fees	0	0	0	0.00%	
14	735.1-.6 Contractual Services - Other	402,984	231,088	(171,896)	(42.66%)	
15	741.1-.6 Rental of Real Building/Real Property	0	60	60	100.00%	
16	742.1-.6 Rental of Equipment	11,138	20,634	9,496	85.26%	
17	750.1-.6 Transportation Expense	109,752	111,430	1,678	1.53%	
18	756.1-.6 Insurance - Vehicle	0	0	0	0.00%	
19	757.1-.6 Insurance - General Liability	0	0	0	0.00%	
20	758.1-.6 Insurance - Workman's Comp	36,339	43,281	6,942	19.10%	
21	759.1-.6 Insurance - Other	0	0	0	0.00%	
22	760.1-.6 Advertising Expense	0	0	0	0.00%	
23	766.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	
24	767.1-.6 Reg. Comm. Exp. - Other	0	0	0	0.00%	
25	770.1-.6 Bad Debt Expense	0	0	0	0.00%	
26	775.1-.6 Miscellaneous Expenses	157,151	203,428	46,277	29.45%	
27	**TOTAL SEWER O & M EXPENSES**	8,628,930	9,994,185	1,365,255	15.82%	
28	**TOTAL (LESS ACCTS 766 & 767)**	8,628,930	9,994,185	1,365,255	15.82%	

NOTE: See Volume II for variance explanations.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - CUSTOMER ACCOUNT EXPENSES (.7) - 1995 SEWER

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-8(S)
Page 3 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount	Difference %
1	701.1-.7	Salaries & Wages - Employees	478,937	469,259	(9,678)	(2.02%)
2	703.1-.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.7	Employee Pensions & Benefits	114,801	116,531	1,730	1.51%
4	710.1-.7	Purchased Sewer	0	0	0	0.00%
5	711.1-.7	Sludge Removal	0	0	0	0.00%
6	715.1-.7	Purchased Power	1,825	1,629	(196)	(10.75%)
7	716.1-.7	Fuel for Power Production	0	0	0	0.00%
8	718.1-.7	Chemicals	0	0	0	0.00%
9	720.1-.7	Materials & Supplies	28,646	25,915	(2,731)	(9.53%)
10	731.1-.7	Contractual Services - Eng.	0	0	0	0.00%
11	732.1-.7	Contractual Services - Acct.	0	0	0	0.00%
12	733.1-.7	Contractual Services - Legal	0	0	0	0.00%
13	734.1-.7	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.7	Contractual Services - Other	0	0	0	0.00%
15	741.1-.7	Rental of Real Building/Real Property	4,164	0	(4,164)	(100.00%)
16	742.1-.7	Rental of Equipment	100	0	(100)	(100.00%)
17	750.1-.7	Transportation Expense	11,680	18,333	6,653	56.96%
18	756.1-.7	Insurance - Vehicle	0	0	0	0.00%
19	757.1-.7	Insurance - General Liability	0	0	0	0.00%
20	758.1-.7	Insurance - Workman's Comp	8,525	8,395	(130)	(1.53%)
21	759.1-.7	Insurance - Other	0	0	0	0.00%
22	760.1-.7	Advertising Expense	0	0	0	0.00%
23	766.1-.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
24	767.1-.7	Reg. Comm. Exp. - Other	0	0	0	0.00%
25	770.1-.7	Bad Debt Expense	36,368	63,778	27,409	75.37%
26	775.1-.7	Miscellaneous Expenses	34,152	159,967	125,816	368.40%
27	**TOTAL SEWER O & M EXPENSES**		719,199	863,808	144,609	20.11%
28	**TOTAL (LESS ACCTS 766 & 767)**		719,199	863,808	144,609	20.11%

NOTE: See Volume II for variance explanations.

7/24/95 2:04 PM B08S3.XLS

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - A&G EXPENSES (.8) - 1995 SEWER

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-8(S)
Page 4 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No.	Account Name	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount	Difference %
1	701.1-.8	Salaries & Wages - Employees	1,150,229	1,231,771	81,542	7.09%
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.8	Employee Pensions & Benefits	275,710	305,886	30,176	10.94%
4	710.1-.8	Purchased Sewer	0	0	0	0.00%
5	711.1-.8	Sludge Removal	0	0	0	0.00%
6	715.1-.8	Purchased Power	19,030	21,931	2,901	15.24%
7	716.1-.8	Fuel for Power Production	0	0	0	0.00%
8	718.1-.8	Chemicals	0	0	0	0.00%
9	720.1-.8	Materials & Supplies	59,910	58,612	(1,298)	(2.17%)
10	731.1-.8	Contractual Services - Eng.	0	9,812	9,812	100.00%
11	732.1-.8	Contractual Services - Acct.	49,754	52,095	2,341	4.70%
12	733.1-.8	Contractual Services - Legal	39,444	31,391	(8,053)	(20.42%)
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.8	Contractual Services - Other	137,388	80,957	(56,431)	(41.07%)
15	741.1-.8	Rental of Real Building/Real Property	38,795	46,578	7,783	20.06%
16	742.1-.8	Rental of Equipment	2,640	2,132	(508)	(19.24%)
17	750.1-.8	Transportation Expense	14,472	22,779	8,307	57.40%
18	756.1-.8	Insurance - Vehicle	32,660	35,711	3,051	9.34%
19	757.1-.8	Insurance - General Liability	74,724	73,407	(1,317)	(1.76%)
20	758.1-.8	Insurance - Workman's Comp	20,474	22,036	1,562	7.63%
21	759.1-.8	Insurance - Other	6,782	7,288	506	7.46%
22	760.1-.8	Advertising Expense	8,053	7,951	(102)	(1.27%)
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	136,103	137,011	908	0.67%
24	767.1-.8	Reg. Comm. Exp. - Other	26,482	17,679	(8,803)	(33.24%)
25	770.1-.8	Bad Debt Expense	0	0	0	0.00%
26	775.1-.8	Miscellaneous Expenses	381,311	361,396	(19,914)	(5.22%)
27		**TOTAL SEWER O & M EXPENSES**	2,473,960	2,526,423	52,463	2.12%
28		**TOTAL (LESS ACCTS 766 & 767)**	2,311,375	2,371,733	60,358	2.61%

NOTE: See Volume II for variance explanations.

CONTRACTUAL SERVICES - 1995

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

FPSC
Schedule: B-9(S)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
1	**See Volume II for detailed support.**			

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1995

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

FPSC
Schedule: B-10(S)
Page 1 of 1
Preparer: Ludsen

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	See Volume II, Allocation of 1995 Rate Case Expense for detail.				
2					
3					
4					
5					
6					
7					

8 Estimate Through
9 [ ] PAA
10 [x] Commission Hearing
11
12 Amortization Period 4 Years
13 Explanation if different from Section 367.0816, Florida Statutes:
14

			(A) Total	(B) Sewer
15	Amortization of Rate Case Expense:			
16				
17				
18	Prior Unamortized Rate Case Expense			
19	Marco Island	Docket No. 920655-WS	$134,310	
20	Uniform	Docket No. 920199-WS	840,374	
21	Lehigh	Docket No. 911188-WS	99,988	
22			1,074,672	
23	Current Rate Case Expense			
24				
25	Total Projected Rate Case Expense			
26				
27	Annual Amortization		$373,256	$137,011

28
29 Method of Allocation Between Plants:
30 Average Number of Customers (Plant Specific)
31 See Volume II, Allocation of 1995 Rate Case Expense for detail.
32

Note: May not cross foot due to rounding.

ANALYSIS OF MAJOR SEWER MAINTENANCE PROJECTS - 1995
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide an analysis of all maintenance projects greater than 2% of the projected test year revenues per system which occurred during the 2 years prior to the test year, and the budgeted amount for 1 year subsequent to the test year. *For each project, provide a description* of the total cost or budgeted amount and how often the project should be repeated.

FPSC
Schedule: B-11(S)
Page 1 of 1
Preparer: Kimball

(1)	(2)	(3)	(4)

Maintenance projects greater than 2% of test year revenues per system

Line No.	Date	Description	Total Sewer Cost	How often to repeat
1	**See Volume II for detailed support.**			

ALLOCATION OF EXPENSES - 1996

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

FPSC
Schedule: B-12(S)
Page 1 of 1
Preparer: Kimball

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules

Please refer to Volume II for a complete description of allocated items, the allocation percentages, a description of the allocation methods, the amounts allocated and supporting schedules.

For rate making purposes, the following are the items which are allocated in this filing:

A-SCHEDULES (RATE BASE):

Allocated Items	Allocation Basis	Recap Schedules
(A) Deferred Taxes	Avg Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-2 (S)
(B) General Plant	Average No. of Customers (Total Company)	A-6 (S)
(C) General Plant Blanket Additions	Average No. of Customers (Total Company)	A-6 (S)
(D) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-10 (S)
(E) Unfunded OPEBs	Average No. of Customers (Total Company)	A-17 (S)

B-SCHEDULES (INCOME STATEMENT):

Allocated Items	Allocation Basis	Recap Schedules
(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-6 (S)
(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-6 (S)
(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	B-17 (S)
(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-6 (S)
(E) Property Taxes	Net Taxable Value	B-15 (S)

SCHEDULE OF NET SEWER DEPRECIATION EXPENSE - 1995
SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-14(S)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S),B-18 (S)
Supporting Schedules: A-6(S),F-Schedules

Line No.	(1)	(2) 1995 Avg. Adj. PIS	(3) DEPRECIATION RATE Life	(4) DEPRECIATION RATE Rate (%)	(5) 1995 DEPRECIATION EXPENSE Per Books	(6) 1995 DEPRECIATION EXPENSE Utility Adjustment	(7) 1995 DEPRECIATION EXPENSE Adjusted Depreciation Expense	(8) 1995 USED & USEFUL DEPRECIATION EXPENSE Non-used and Useful Percentage	(9) 1995 USED & USEFUL DEPRECIATION EXPENSE Non-used and Useful Amount	(10) 1995 USED & USEFUL DEPRECIATION EXPENSE Used and Useful Depreciation Exp.
1	**INTANGIBLE PLANT**									
2	351.1 Organization	115,567	40	2.50%	2,889	0	2,889	0.00%	0	2,889
3	352.1 Franchises	144,639	40	2.50%	3,616	0	3,616	0.00%	0	3,616
4	389.1 Other Plant & Misc. Equipment	256,844	18	5.56%	14,277	0	14,277	0.00%	0	14,277
5	**COLLECTION PLANT**									
6	353.2 Land & Land Rights	517,572	NA	NA	0	0	0	0.00%	0	0
7	354.2 Structures & Improvements	534,656	32	3.13%	16,734	0	16,734	31.50%	5,271	11,463
8	360.2 Collection Sewers - Force	13,054,693	30	3.33%	410,064	0	410,064	12.37%	50,728	359,336
9	361.2 Collection Sewers - Gravity	41,685,994	45	2.22%	923,927	0	923,927	38.57%	356,364	567,563
10	362.2 Special Collecting	1,807	40	2.50%	45	0	45	0.00%	0	45
11	363.2 Services to Customers	4,307,922	38	2.63%	112,446	0	112,446	0.00%	0	112,446
12	364.2 Flow Measuring Devices	429,869	5	20.00%	77,591	0	77,591	0.00%	0	77,591
13	365.2 Flow Measuring Installation	8,968	38	2.63%	235	0	235	0.00%	0	235
14	389.2 Other Plant & Misc. Equipment	101,646	18	5.56%	5,649	0	5,649	0.00%	0	5,649
15	**SYSTEM PUMPING PLANT**									
16	353.3 Land & Land Rights	41,350	NA	NA	0	0	0	0.00%	0	0
17	354.3 Structures & Improvements	993,076	32	3.13%	31,083	0	31,083	16.92%	5,260	25,823
18	370.3 Receiving Wells	2,814,365	30	3.33%	94,208	0	94,208	13.15%	12,391	81,817
19	371.3 Pumping Equipment	7,936,890	18	5.56%	442,552	0	442,552	12.21%	54,057	388,495
20	389.3 Other Plant & Misc. Equipment	209,422	18	5.56%	11,640	0	11,640	17.16%	1,997	9,643
21	**TREATMENT AND DISPOSAL PLANT**									
22	353.4 Land & Land Rights	2,428,549	NA	NA	0	0	0	0.00%	0	0
23	354.4 Structures & Improvements	10,059,801	32	3.13%	313,692	0	313,692	12.95%	40,631	273,061
24	380.4 Treatment & Disposal	34,004,538	18	5.56%	1,882,818	0	1,882,818	13.47%	253,613	1,629,205
25	381.4 Plant Sewers	2,975,114	35	2.86%	85,038	0	85,038	11.31%	9,620	75,418
26	382.4 Outfall Sewer Lines	6,721,632	30	3.33%	223,817	0	223,817	2.41%	5,384	218,433
27	389.4 Other Plant & Misc. Equipment	3,484,829	18	5.56%	193,740	0	193,740	19.20%	37,189	156,551
28	**GENERAL PLANT**									
29	353.5 Land & Land Rights	137,780	NA	NA	0	0	0	0.00%	0	0
30	354.5 Structures & Improvements	1,301,991	40	2.50%	32,551	0	32,551	0.00%	0	32,551
31	390.5 Office Furniture & Equipment	803,198	15	6.67%	53,574	0	53,574	0.00%	0	53,574
32	390.51 Computer Equipment	1,945,869	6	16.67%	324,378	0	324,378	0.00%	0	324,378
33	391.5 Transportation Equipment	1,162,329	6	16.67%	193,759	0	193,759	0.00%	0	193,759
34	392.5 Stores Equipment	12,354	18	5.56%	688	0	688	0.00%	0	688
35	393.5 Tools, Shop & Garage Equipment	440,913	16	6.25%	27,555	0	27,555	0.00%	0	27,555
36	394.5 Laboratory Equipment	266,600	15	6.67%	17,783	0	17,783	0.00%	0	17,783
37	395.5 Power Operated Equipment	423,059	12	8.33%	35,243	0	35,243	0.00%	0	35,243
38	396.5 Communication Equipment	219,327	10	10.00%	21,932	0	21,932	0.00%	0	21,932
39	397.5 Miscellaneous Equipment	102,696	15	6.67%	6,852	0	6,852	0.00%	0	6,852
40	398.5 Other Tangible Plant	81,535	10	10.00%	8,153	0	8,153	0.00%	0	8,153
41	**INTANGIBLE PLANT**	517,050		4.02%	20,782	0	20,782	0.00%	0	20,782
42	**COLLECTION PLANT**	60,643,130		2.55%	1,546,691	0	1,546,691	26.66%	412,363	1,134,328
43	**SYSTEM PUMPING PLANT**	11,995,102		4.83%	579,483	0	579,483	12.72%	73,705	505,778
44	**TREATMENT AND DISPOSAL PLANT**	59,674,463		4.52%	2,699,105	0	2,699,105	12.84%	346,437	2,352,668
45	***GENERAL PLANT***	6,897,852		10.47%	722,468	0	722,468	0.00%	0	722,468
46	**TOTAL DEPRECIATION EXPENSE**	139,727,396		3.99%	5,568,530	0	5,568,530	14.95%	832,505	4,736,025
47	**LESS: AMORTIZATION OF CIAC**				(1,719,801)	0	(1,719,801)		(323,255)	(1,396,546)
48	**NET DEPRECIATION EXPENSE - SEWER**				3,848,729	0	3,848,729		509,250	3,339,479

Column:
(2) from Schedule A-6, page 1, column 11
(8) from F Schedules

Note:
1. Depreciation rate and Non-used and Useful percent are calculated at the plant level. Summaries reflect a weighted composite rate.

SCHEDULE OF NET SEWER DEPRECIATION EXPENSE - 1995
CIAC AMORTIZATION EXPENSE

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-14(S)
Page 2 of 3
Preparer: Kimball
Recap Schedules: B-14(S)1/3
Supporting Schedules: A-12(S), B-14(S)3/3

Line No.	(1) SEWER CIAC Classifications	(2) 1995 Avg. Adj. CIAC Balance	(3) CIAC Amort. Composite Rate	(4) 1995 CIAC AMORTIZATION EXPENSE Per Books	(5) Utility Adjustment	(6) Utility Adjusted CIAC Amort.	(7) 1995 USED & USEFUL CIAC AMORTIZATION EXPENSE Composite Non-used and Useful Percentage	(8) Non-used and Useful Amount	(9) Used and Useful CIAC Amort.
1	Plant Capacity Fees	13,286,869	4.80%	638,306	0	638,306	11.24%	71,738	566,568
2	Line/Main Extension Fees	13,885,034	3.21%	445,076	0	445,076	6.48%	28,845	416,231
3	Contributed Lines	22,857,551	2.52%	576,997	0	576,997	38.20%	220,418	356,579
4	Contributed Property Other Than Lines	665,165	3.69%	24,517	0	24,517	9.19%	2,254	22,263
5	Service Installation Fees	1,336,972	2.61%	34,905	0	34,905	0.00%	0	34,905
6	**TOTAL SEWER CIAC AMORT. EXPENSE**	52,031,590		1,719,801	0	1,719,801		323,255	1,396,546

Column:
(2) is from A-12(S)
(3) is from B-14 (page 3 of 3)
(7) is from B- 14 (page 1 of 3)

Notes:
1) The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-14 (S) (Page 1 of 3)
2) Amortization rate and Non-used and Useful percent are calculated at the plant level. Summaries reflect a weighted composite rate.

SCHEDULE OF NET SEWER DEPRECIATION EXPENSE - 1995
COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-14(S)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-14(S)1/3,2/3
Supporting Schedules: A-6(S)

Line No.	(1) SEWER CIAC Classifications and Associated Plant Accounts	(2) 1995 COMPOSITE CIAC AMORTIZATION RATE Average Adjusted UPIS	(3) Average Adjusted Dep. Exp.	(4) Composite CIAC Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	364.2 Flow Measuring Devices	429,869	77,591	18.05%
3	365.2 Flow Measuring Installation	8,968	235	2.63%
4	354.4 Structures & Improvements	10,059,801	313,692	3.12%
5	380.4 Treatment & Disposal	34,004,538	1,882,818	5.54%
6	381.4 Plant Sewers	2,975,114	85,038	2.86%
7	382.4 Outfall Sewer Lines	6,721,632	223,817	3.33%
8	389.4 Other Plant & Misc. Equipment	3,484,829	193,740	5.56%
9	**COMPOSITE RATE**	57,684,750	2,776,932	4.81%
10	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
11	354.2 Structures & Improvements	534,658	16,734	3.13%
12	360.2 Collection Sewers - Force	13,054,693	410,064	3.14%
13	361.2 Collection Sewers - Gravity	41,685,994	923,927	2.22%
14	*362.2 Special Collecting*	1,807	45	2.50%
15	389.2 Other Plant & Misc. Equipment	101,646	5,649	5.56%
16	354.3 Structures & Improvements	993,076	31,083	3.13%
17	370.3 Receiving Wells	2,814,365	94,208	3.35%
18	371.3 Pumping Equipment	7,936,890	442,552	5.58%
19	389.3 Other Plant & Misc. Equipment	209,422	11,640	5.56%
20	**COMPOSITE RATE**	67,332,551	1,935,902	2.88%
21	**SERVICE INSTALLATION FEES:**			
22	363.2 Services to Customers	4,307,922	112,446	2.61%
23	**COMPOSITE RATE**	4,307,922	112,446	2.61%
24	**OTHERS: (Weighted Average of Above Rates):**			
25	Plant Capacity Fees (Line 9)	57,684,750	2,776,932	4.81%
26	Line/Main Extension Fees & Contributed Lines (Line 20)	67,332,551	1,935,902	2.88%
27	Service Installation Fees (Line 23)	4,307,922	112,446	2.61%
28	**COMPOSITE RATE**	129,325,224	4,825,280	3.73%

Column:
(2) is From Schedule B-14(S), page 1, column 2.
(3) is From Schedule B-14(S), page 1, column 7.

Note:
1. Depreciation rate and Non-used and Useful percent are calculated at the plant level. Summaries reflect a weighted composite rate.

SCHEDULE OF SEWER TAXES OTHER THAN INCOME - 1995
UNDER PRESENT INCOME

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (S)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)
		1995 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	957,997	0	957,997	B-4(S)	
2	**PAYROLL TAXES: (8.0%)**	329,633	0	329,633	B-6(S)	
3	(Adjustments)	0	0	0		
4		0	0	0		
5		0	0	0		
6	**TOTAL**	329,633	0	329,633		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	1,592,498	3,914	1,596,412		
8	Non-used & Useful Property Tax Add-back (1)	0	208,925	208,925		
9	Adjusted Real Estate & Personal Property Tax	1,592,498	212,839	1,805,337		
10	Non-used & Useful Percent (2)			23.66%	A-6(S)7/7	
11	Non-used & Useful Amount		(427,171)	(427,171)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	1,592,498	(214,332)	1,378,166		
13	**OTHER:**	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	**TOTAL**	0	0	0		
18	**TOTAL TAXES OTHER (PRESENT INCOME)**	2,880,128	(214,332)	2,665,796		B-2(S)1/3,2/3

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

(2) Non-Used and Useful Percent is calculated at the Plant level. Summaries reflect a weighted composite percent.

SCHEDULE OF SEWER INCOME TAXES - 1995
UNDER PRESENT INCOME

Company: SSU / Total Company
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

FPSC
Schedule: B-17(S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S)

	(1)	(2)	(3)	(4)	(5)
		1995 INCOME TAXES			
Line No.	ITEM	Per Books	Utility Test Year Adjustments	Adjusted Test Year	Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	21,288,824	0	21,288,824	B-4(S)
3	Less:				
4	O & M Expenses	13,384,416	0	13,384,416	B-6(S)
5	*Depreciation Expense Net of CIAC Amort.*	3,339,479	0	3,339,479	B-14(S)
6	Amortization	(11,548)	98,496	86,948	B-18(S), A-21(S)
7	Taxes Other Than Income	2,880,128	(214,332)	2,665,796	B-15(S)
8	Pre-Tax Operating Expenses	19,592,474	(115,836)	19,476,638	
9	**PRE-TAX OPERATING INCOME**	1,696,350	115,836	1,812,186	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	1,696,350	115,836	1,812,186	
12	Less:				
13	Interest Expense:				
14	Rate Base	58,597,403	419,755	59,017,158	A-2(S)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(S)
16	Total Interest Expense	2,959,169	21,198	2,980,366	C-3
17	Net Taxable Income (L11 - L16)	(1,262,819)	94,638	(1,168,180)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-2(S)3/3
19	Subtotal Income Taxes (L17 x L18)	(487,133)	36,507	(450,626)	
20	Less:				
21	Parent Debt Adjustment	214,635	0	214,635	C-1(S)
22	Investment Tax Credit	34,210	0	34,210	C-7(S)
23	**TOTAL INCOME TAXES**	(735,981)	36,505	(699,476)	

SCHEDULE OF SEWER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1995

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a schedule that shows the calculation of the acquisition adjustment amortization expense for the test year.

FPSC
Schedule: B-18 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedule: B-2 (S)

	(1)	(2)	(3)	(4)	(5)	(6)
		ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Average Adjusted Acquisition Adjustment Balance	(519,787)			A-20 (S)	
2	Last Authorized Amortization Rate	2.36%				
3	Total Amortization Expense	(12,271)	0	(12,271)		A-20 (S)
4	Less: Non-Used & Useful Amort. Exp.	723	0	723	From Below	
5	**NET AMORTIZATION EXPENSE**	(11,548)	0	(11,548)		B-2 (S)

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

		1995 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Adjusted Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
6	Total Amortization Expense	(12,271)	0	(12,271)	From Above	
7	Composite Non-Used & Useful Depreciation Expense (%) (1)	5.89%	0.00%	5.89%	B-14 (S)	
8	**NON-USED & USEFUL AMORT. EXP.**	723	0	723		To Above

Note:
1. Non-used and Useful percentages are calculated at the plant level. Summaries reflect a weighted composite rate.

SCHEDULE OF SEWER NET OPERATING INCOME - 1995
PRESENT AND REQUESTED

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)
	1995 PRESENT OPERATING INCOME			1995 REQUESTED OPERATING INCOME				
Line No. Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase		Requested Income	Requested Revenue Increase %	Supporting Schedules
1 **OPERATING REVENUES**								
2 Sewer Sales	10,225,769	0	10,225,769	2,742,854		12,968,623	26.82%	B-4(S),B-3(S)
3 Other Revenue	0	0	0	0		0		B-4(S)
4 Total Operating Revenue	10,225,769	0	10,225,769	2,742,854		12,968,623		
5 **OPERATING EXPENSES**								
6 Operation and Maintenance	6,919,531	0	6,919,531	0		6,919,531		B-6(S)
7 Depreciation net of CIAC Amort	1,827,830	0	1,827,830	0		1,827,830		B-14(S)
8 Amortization	(11,548)	0	(11,548)	0		(11,548)		B-18(S),A-21(S)
9 Taxes Other than Income	1,440,081	(125,075)	1,315,006	123,430	(A)	1,438,436		B-15(S),B-2(S)3/3
10 Provision for Income Taxes	(725,258)	48,867	(676,391)	1,010,444	(B)	334,053		B-17(S),B-2(S)3/3
11 Total Operating Expenses	9,450,637	(76,208)	9,374,429	1,133,874		10,508,303		
12 **NET OPERATING INCOME**	775,132	76,208	851,340	1,608,980		2,460,320		
13 **RATE BASE**	31,360,084	(31,832)	31,328,252			31,328,252		A-2(S)
14 **RATE OF RETURN**	2.47%		2.72%			7.85%		D-1(S)

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.
(C) Refer to Volume III, Book 4 of 6 for completed 1995 A and B schedules supporting rate base and present operating income for the FPSC uniform Systems. The B-1 schedules included in this section of Volume III A reflect the interim increase requested for the FPSC uniform plants assuming the inclusion of the Hernando, Hillsborough and Polk county (county plants) in this filing

SCHEDULE OF SEWER NET OPERATING INCOME - 1995
PRESENT AND REQUIRED

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)
		1995 PRESENT OPERATING INCOME			1995 REQUIRED OPERATING INCOME				
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Required Revenue Increase		Required Income	Required Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES**								
2	Sewer Sales	10,225,769	0	10,225,769	3,803,828		14,029,597	37.20%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0		0		B-4(S)
4	Total Operating Revenue	10,225,769	0	10,225,769	3,803,828		14,029,597		
5	**OPERATING EXPENSES**								
6	Operation and Maintenance	6,919,531	0	6,919,531	0		6,919,531		B-6(S)
7	Depreciation net of CIAC Amort	1,827,830	0	1,827,830	0		1,827,830		B-14(S)
8	Amortization	(11,548)	0	(11,548)	0		(11,548)		B-18(S), A-21(S)
9	Taxes Other than Income	1,440,081	(125,075)	1,315,006	171,171	(A)	1,486,177		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	(725,258)	48,867	(676,391)	1,401,296	(B)	724,905		B-17(S),B-2(S)3/3
11	Total Operating Expenses	9,450,637	(76,208)	9,374,429	1,572,467		10,946,896		
12	**NET OPERATING INCOME**	775,132	76,208	851,340	2,231,361		3,082,702		
13	**RATE BASE**	31,360,084	(31,832)	31,328,252			31,328,252		A-2(S)
14	**RATE OF RETURN**	2.47%		2.72%			9.84%		D-1(S)

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

SCHEDULE OF SEWER REVENUE INCREASE CALCULATION - 1995
REQUIRED AND REQUESTED

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of required revenue adjustments for the interim and test year.

FPSC
Schedule: B-2(S)
Page 3 of 3
Preparer: Kimball

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**REQUIRED RETURN:**				
2	Return on Equity (%)	11.19%	6.43%	D-1(S)	
3	Rate of Return (%)	9.84%	7.85%	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	31,328,252	31,328,252	A-2(S)	
6	Required Income (L3 x L5)	3,082,700	2,460,323		
7	Adjusted Income Under Present Rates	851,340	851,340	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	2,231,360	1,608,983		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	3,632,658	2,619,426		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	3,803,830	2,742,854		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	3,632,658	2,619,426		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	1,401,298	1,010,443		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	171,172	123,428		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	2,231,360	1,608,983		B-2(S)1/3,2/3

Notes:
(A) For interim period, the Required Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).
(B) See below calculation of Required Rate of Return for interim 1995.
(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.
(D) Requested Rate of Return is calculated using requested income divided by rate base.

1995 INTERIM REQUIRED RATE OF RETURN CALCULATION

Line No.	(1) Class of Capital	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
21	Long-Term Debt	56.66%	8.91%	5.05%
22	Customer Deposits	0.90%	6.00%	0.05%
23	Deferred ITC	0.74%	9.86%	0.07%
24	Short Term Debt	0.00%	0.00%	0.00%
25	Preferred Stock	0.00%	0.00%	0.00%
26	Common Equity	42.49%	11.19%	4.76%
27	Adjustment for Gas	(0.79%)	11.19%	(0.09%)
28	TOTAL	100.00%		9.84%

Note: May not cross foot due to rounding.

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SCHEDULE OF SEWER NET OPERATING INCOME - 1995
PRESENT AND REQUESTED

Company: SSU / FPSC Jurisdiction - Non-Uniform Plant Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1995 PRESENT OPERATING INCOME			1995 REQUESTED OPERATING INCOME			
Line No. Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase	Requested Income	Requested Revenue Increase %	Supporting Schedules
1 **OPERATING REVENUES**							
2 Sewer Sales	7,422,874	0	7,422,874	1,993,430	9,416,304	26.86%	B-4(S),B-3(S)
3 Other Revenue	0	0	0	0	0		B-4(S)
4 Total Operating Revenue	7,422,874	0	7,422,874	1,993,430	9,416,304		
5 **OPERATING EXPENSES**							
6 Operation and Maintenance	3,882,957	0	3,882,957	0	3,882,957		B-6(S)
7 Depreciation net of CIAC Amort	1,134,307	0	1,134,307	0	1,134,307		B-14(S)
8 Amortization	0	0	0	0	0		B-18(S),A-21(S)
9 *Taxes Other than Income*	1,145,026	(86,342)	1,058,684	89,704 (A)	1,148,388		B-15(S),B-2(S)3/3
10 Provision for Income Taxes	19,688	23,057	42,745	734,363 (B)	777,108		B-17(S),B-2(S)3/3
11 Total Operating Expenses	6,181,978	(63,285)	6,118,693	824,067	6,942,760		
12 **NET OPERATING INCOME**	1,240,896	63,285	1,304,181	1,169,363	2,473,544		
13 **RATE BASE**	19,385,391	526,121	19,911,512		19,911,512		A-2(S)
14 ***RATE OF RETURN***	6.40%		6.55%		12.42%		D-1(S)

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.
(C) *Refer to Volume III, Book 4 of 6 for completed 1995 A and B schedules supporting rate base and present operating income for the FPSC uniform Systems. The B-1 schedules included in this section of Volume III A reflect the interim increase requested for the FPSC uniform plants assuming the inclusion of the Hernando, Hillsborough and Polk county (county plants) in this filing*

SCHEDULE OF SEWER NET OPERATING INCOME - 1995
PRESENT AND REQUIRED

Company: SSU / FPSC Jurisdiction - Non-Uniform Plant Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)
		1995 PRESENT OPERATING INCOME			1995 REQUIRED OPERATING INCOME				
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Required Revenue Increase		Required Income	Required Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES**								
2	Sewer Sales	7,422,874	0	7,422,874	1,116,776		8,539,650	15.05%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0		0		B-4(S)
4	Total Operating Revenue	7,422,874	0	7,422,874	1,116,776		8,539,650		
5	**OPERATING EXPENSES**								
6	Operation and Maintenance	3,882,957	0	3,882,957	0		3,882,957		B-6(S)
7	Depreciation net of CIAC Amort	1,134,307	0	1,134,307	0		1,134,307		B-14(S)
8	Amortization	0	0	0	0		0		B-18(S), A-21(S)
9	Taxes Other than Income	1,145,026	(86,342)	1,058,684	50,255	(A)	1,108,939		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	19,688	23,057	42,745	411,410	(B)	454,155		B-17(S),B-2(S)3/3
11	Total Operating Expenses	6,181,978	(63,285)	6,118,693	461,665		6,580,358		
12	**NET OPERATING INCOME**	1,240,896	63,285	1,304,181	655,111		1,959,292		
13	**RATE BASE**	19,385,391	526,121	19,911,512			19,911,512		A-2(S)
14	**RATE OF RETURN**	6.40%		6.55%			9.84%		D-1(S)

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER REVENUE INCREASE CALCULATION - 1995
REQUIRED AND REQUESTED

Company: SSU / FPSC Jurisdiction - Non-Uniform Plant Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of required revenue adjustments for the interim and test year.

FPSC
Schedule: B-2(S)
Page 3 of 3
Preparer: Kimball

Line No.	(1) Description	(2) Required	(3) Requested	(4) Supporting Schedules	(5) Recap Schedules
1	**REQUIRED RETURN:**				
2	Return on Equity (%)	11.19%	17.39%	D-1(S)	
3	Rate of Return (%)	9.84%	12.42%	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	19,911,512	19,911,512	A-2(S)	
6	Required Income (L3 x L5)	1,959,293	2,473,545		
7	*Adjusted Income Under Present Rates*	1,304,181	1,304,181	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	655,112	1,169,364		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	1,066,523	1,903,726		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	1,116,778	1,993,430		B-2(S)1/3,2/3
13	***INCOME TAX ADJUSTMENT:***				
14	Revenue Increase Before RAF (L10)	1,066,523	1,903,726		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	411,411	734,362		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	50,255	89,704		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	655,112	1,169,364		B-2(S)1/3,2/3

Notes:
(A) For interim period, the Required Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).
(B) See below calculation of Required Rate of Return for interim 1995.
(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.
(D) *Requested Rate of Return is calculated using requested income divided by rate base.*

1995 INTERIM REQUIRED RATE OF RETURN CALCULATION

Line No.	(1) Class of Capital	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
21	Long-Term Debt	56.66%	8.91%	5.05%
22	Customer Deposits	0.90%	6.00%	0.05%
23	Deferred ITC	0.74%	9.86%	0.07%
24	Short Term Debt	0.00%	0.00%	0.00%
25	Preferred Stock	0.00%	0.00%	0.00%
26	Common Equity	42.49%	11.19%	4.76%
27	Adjustment for Gas	(0.79%)	11.19%	(0.09%)
28	TOTAL	100.00%		9.84%

Note: May not cross foot due to rounding.

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SCHEDULE OF SEWER NET OPERATING INCOME - 1995
PRESENT AND REQUESTED

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a *description and calculation* of charge.

FPSC
Schedule: B-2(S)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)
	1995 PRESENT OPERATING INCOME			1995 REQUESTED OPERATING INCOME				
Line No. Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase		Requested Income	Requested Revenue Increase %	Supporting Schedules
1 **OPERATING REVENUES**								
2 Sewer Sales	1,745,885	0	1,745,885	469,747		2,215,632	26.91%	B-4(S),B-3(S)
3 Other Revenue	0	0	0	0		0		B-4(S)
4 *Total Operating Revenue*	1,745,885	0	1,745,885	469,747		2,215,632		
5 **OPERATING EXPENSES**								
6 Operation and Maintenance	1,642,893	0	1,642,893	0		1,642,893		B-6(S)
7 Depreciation net of CIAC Amort	18,517	0	18,517	0		18,517		B-14(S)
8 Amortization	0	0	0	0		0		B-18(S),A-21(S)
9 Taxes Other than Income	199,712	(20,498)	179,214	21,139	(A)	200,353		B-15(S),B-2(S)3/3
10 Provision for Income Taxes	(57,853)	4,706	(53,147)	173,051	(B)	119,904		B-17(S),B-2(S)3/3
11 Total Operating Expenses	1,803,269	(15,792)	1,787,477	194,190		1,981,667		
12 **NET OPERATING INCOME**	(57,384)	15,792	(41,592)	275,557		233,965		
13 **RATE BASE**	(164,322)	164,322	0			0		A-2(S)
14 **RATE OF RETURN**	34.92%		0.00%			0.00%		D-1(S)

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.
(C) Refer to Volume III, Book 4 of 6 for completed 1995 A and B schedules supporting rate base and present operating income for the FPSC uniform Systems. The B-1 schedules included in this section of Volume III A reflect the interim increase requested for the FPSC uniform plants assuming the inclusion of the Hernando, Hillsborough and Polk county (county plants) in this filing

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER NET OPERATING INCOME - 1995
PRESENT AND REQUIRED

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)
		1995 PRESENT OPERATING INCOME			1995 REQUIRED OPERATING INCOME				
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Required Revenue Increase		Required Income	Required Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES**								
2	Sewer Sales	1,745,885	0	1,745,885	70,903		1,816,788	4.06%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0		0		B-4(S)
4	Total Operating Revenue	1,745,885	0	1,745,885	70,903		1,816,788		
5	**OPERATING EXPENSES**								
6	Operation and Maintenance	1,642,893	0	1,642,893	0		1,642,893		B-6(S)
7	Depreciation net of CIAC Amort	18,517	0	18,517	0		18,517		B-14(S)
8	Amortization	0	0	0	0		0		B-18(S), A-21(S)
9	Taxes Other than Income	199,712	(20,498)	179,214	3,191	(A)	182,405		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	(57,853)	4,706	(53,147)	26,120	(B)	(27,027)		B-17(S),B-2(S)3/3
11	Total Operating Expenses	1,803,269	(15,792)	1,787,477	29,311		1,816,788		
12	**NET OPERATING INCOME**	(57,384)	15,792	(41,592)	41,592		(0)		
13	**RATE BASE**	(164,322)	164,322	0			0		A-2(S)
14	**RATE OF RETURN**	34.92%		0.00%			0.00%		D-1(S)

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER REVENUE INCREASE CALCULATION - 1995
REQUIRED AND REQUESTED

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of required revenue adjustments for the interim and test year.

FPSC
Schedule: B-2(S)
Page 3 of 3
Preparer: Kimball

Line No.	Description	Required	Requested	Supporting Schedules	Recap Schedules
	(1)	(2)	(3)	(4)	(5)
1	**REQUIRED RETURN:**				
2	Return on Equity (%)	11.19%	0.00%	D-1(S)	
3	Rate of Return (%)	9.84%	0.00%	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	0	0	A-2(S)	
6	Required Income (L3 x L5)	0	0		
7	Adjusted Income Under Present Rates	(41,592)	(41,592)	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	41,592	41,592		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	67,712	448,608		
11	*RAF Conversion Factor*	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	70,903	469,747		B-2(S)1/3,2/3
13	***INCOME TAX ADJUSTMENT:***				
14	Revenue Increase Before RAF (L10)	67,712	448,608		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	26,120	173,051		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	3,191	21,139		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	41,592	275,557		B-2(S)1/3,2/3

Notes:
(A) For interim period, the Required Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).
(B) See below calculation of Required Rate of Return for interim 1995.
(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.
(D) Requested Rate of Return is calculated using requested income divided by rate base.

1995 INTERIM REQUIRED RATE OF RETURN CALCULATION

Line No.	Class of Capital	Ratio	Cost Rate	Weighted Cost
	(1)	(2)	(3)	(4)
21	Long-Term Debt	56.66%	8.91%	5.05%
22	Customer Deposits	0.90%	6.00%	0.05%
23	Deferred ITC	0.74%	9.86%	0.07%
24	Short Term Debt	0.00%	0.00%	0.00%
25	Preferred Stock	0.00%	0.00%	0.00%
26	Common Equity	42.49%	11.19%	4.76%
27	Adjustment for Gas	(0.79%)	11.19%	(0.09%)
28	TOTAL	100.00%		9.84%

Note: May not cross foot due to rounding.

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SCHEDULE OF SEWER NET OPERATING INCOME - 1995
PRESENT AND REQUESTED

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

(1)		(2)	(3)	(4)	(5)		(6)	(7)	(8)
		1995 PRESENT OPERATING INCOME			1995 REQUESTED OPERATING INCOME				
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase		Requested Income	Requested Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES**								
2	Sewer Sales	49,198	0	49,198	13,227		62,425	26.89%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0		0		B-4(S)
4	Total Operating Revenue	49,198	0	49,198	13,227		62,425		
5	**OPERATING EXPENSES**								
6	Operation and Maintenance	47,253	0	47,253	0		47,253		B-6(S)
7	Depreciation net of CIAC Amort	1,705	0	1,705	0		1,705		B-14(S)
8	Amortization	0	0	0	0		0		B-18(S),A-21(S)
9	Taxes Other than Income	3,654	(34)	3,620	595	(A)	4,215		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	(2,171)	13	(2,158)	4,873	(B)	2,715		B-17(S),B-2(S)3/3
11	Total Operating Expenses	50,442	(21)	50,421	5,468		55,889		
12	**NET OPERATING INCOME**	(1,244)	21	(1,223)	7,759		6,536		
13	**RATE BASE**	33,103	0	33,103			33,103		A-2(S)
14	***RATE OF RETURN***	(3.76%)		(3.69%)			19.75%		D-1(S)

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.
(C) Refer to Volume III, Book 4 of 6 for completed 1995 A and B schedules supporting rate base and present operating income for the FPSC uniform Systems. The B-1 schedules included in this section of Volume III A reflect the interim increase requested for the FPSC uniform plants assuming the inclusion of the Hernando, Hillsborough and Polk county (county plants) in this filing.

SCHEDULE OF SEWER NET OPERATING INCOME - 1995
PRESENT AND REQUIRED

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)
		1995 PRESENT OPERATING INCOME			1995 REQUIRED OPERATING INCOME				
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Required Revenue Increase		Required Income	Required Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES**								
2	Sewer Sales	49,198	0	49,198	7,637		56,835	15.52%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0		0		B-4(S)
4	Total Operating Revenue	49,198	0	49,198	7,637		56,835		
5	**OPERATING EXPENSES**								
6	Operation and Maintenance	47,253	0	47,253	0		47,253		B-6(S)
7	Depreciation net of CIAC Amort	1,705	0	1,705	0		1,705		B-14(S)
8	Amortization	0	0	0	0		0		B-18(S), A-21(S)
9	Taxes Other than Income	3,654	(34)	3,620	344	(A)	3,964		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	(2,171)	13	(2,158)	2,813	(B)	655		B-17(S),B-2(S)3/3
11	Total Operating Expenses	50,442	(21)	50,421	3,157		53,578		
12	**NET OPERATING INCOME**	(1,244)	21	(1,223)	4,480		3,257		
13	**RATE BASE**	33,103	0	33,103			33,103		A-2(S)
14	**RATE OF RETURN**	(3.76%)		(3.69%)			9.84%		D-1(S)

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

SCHEDULE OF SEWER REVENUE INCREASE CALCULATION - 1995
REQUIRED AND REQUESTED

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of required revenue adjustments for the interim and test year.

FPSC
Schedule: B-2(S)
Page 3 of 3
Preparer: Kimball

Line No.	(1) Description	(2) Required	(3) Requested	(4) Supporting Schedules	(5) Recap Schedules
1	**REQUIRED RETURN:**				
2	Return on Equity (%)	11.19%	34.95%	D-1(S)	
3	Rate of Return (%)	9.84%	19.75%	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	33,103	33,103	A-2(S)	
6	Required Income (L3 x L5)	3,257	6,536		
7	*Adjusted Income Under Present Rates*	(1,223)	(1,223)	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	4,480	7,759		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	7,293	12,632		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	7,637	13,227		B-2(S)1/3,2/3
13	***INCOME TAX ADJUSTMENT:***				
14	Revenue Increase Before RAF (L10)	7,293	12,632		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	2,813	4,873		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	344	595		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	4,480	7,759		B-2(S)1/3,2/3

Notes:
(A) For interim period, the Required Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).
(B) *See below calculation of Required Rate of Return for interim 1995.*
(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.
(D) Requested Rate of Return is calculated using requested income divided by rate base.

1995 INTERIM REQUIRED RATE OF RETURN CALCULATION

Line No.	(1) Class of Capital	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
21	Long-Term Debt	56.66%	8.91%	5.05%
22	Customer Deposits	0.90%	6.00%	0.05%
23	Deferred ITC	0.74%	9.86%	0.07%
24	Short Term Debt	0.00%	0.00%	0.00%
25	Preferred Stock	0.00%	0.00%	0.00%
26	Common Equity	42.49%	11.19%	4.76%
27	Adjustment for Gas	(0.79%)	11.19%	(0.09%)
28	*TOTAL*	100.00%		9.84%

Note: May not cross foot due to rounding.

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SCHEDULE OF SEWER NET OPERATING INCOME - 1995
PRESENT AND REQUESTED

Company: SSU / Lee / Lehigh
Docket No.: *950495-WS*
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)
		1995 PRESENT OPERATING INCOME			1995 REQUESTED OPERATING INCOME				
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase		Requested Income	Requested Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES**								
2	*Sewer Sales*	2,523,933	0	2,523,933	678,498		3,202,431	26.88%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0		0		B-4(S)
4	Total Operating Revenue	2,523,933	0	2,523,933	678,498		3,202,431		
5	**OPERATING EXPENSES**								
6	Operation and Maintenance	1,210,611	0	1,210,611	0		1,210,611		B-5(S)
7	Depreciation net of CIAC Amort	398,216	0	398,216	0		398,216		B-14(S)
8	Amortization	0	0	0	0		0		B-18(S),A-21(S)
9	Taxes Other than Income	378,573	(17,550)	361,023	30,532	(A)	391,555		B-15(S),B-2(S)3/3
10	*Provision for Income Taxes*	27,154	(412)	26,742	249,953	(B)	276,695		B-17(S),B-2(S)3/3
11	Total Operating Expenses	2,014,554	(17,962)	1,996,592	280,485		2,277,077		
12	**NET OPERATING INCOME**	509,379	17,962	527,341	398,013		925,354		
13	**RATE BASE**	7,764,356	368,676	8,133,032			8,133,032		A-2(S)
14	**RATE OF RETURN**	6.56%		6.48%			11.38%		D-1(S)

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.
(C) Refer to Volume III, Book 4 of 6 for completed 1995 A and B schedules supporting rate base and present operating income for the FPSC uniform Systems. The B-1 schedules included in this section of Volume III A reflect the interim increase requested for the *FPSC uniform plants assuming the inclusion of the* Hernando, Hillsborough and Polk county (county plants) in this filing

SCHEDULE OF SEWER NET OPERATING INCOME - 1995
PRESENT AND REQUIRED

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1995 PRESENT OPERATING INCOME			1995 REQUIRED OPERATING INCOME			
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Required Revenue Increase	Required Income	Required Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES**							
2	Sewer Sales	2,523,933	0	2,523,933	465,299	2,989,232	18.44%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0	0		B-4(S)
4	Total Operating Revenue	2,523,933	0	2,523,933	465,299	2,989,232		
5	**OPERATING EXPENSES**							
6	Operation and Maintenance	1,210,611	0	1,210,611	0	1,210,611		B-6(S)
7	Depreciation net of CIAC Amort	398,216	0	398,216	0	398,216		B-14(S)
8	Amortization	0	0	0	0	0		B-18(S), A-21(S)
9	Taxes Other than Income	378,573	(17,550)	361,023	20,938 (A)	381,961		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	27,154	(412)	26,742	171,412 (B)	198,154		B-17(S),B-2(S)3/3
11	Total Operating Expenses	2,014,554	(17,962)	1,996,592	192,350	2,188,942		
12	**NET OPERATING INCOME**	509,379	17,962	527,341	272,949	800,291		
13	**RATE BASE**	7,764,356	368,676	8,133,032		8,133,032		A-2(S)
14	**RATE OF RETURN**	6.56%		6.48%		9.84%		D-1(S)

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER REVENUE INCREASE CALCULATION - 1995
REQUIRED AND REQUESTED

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of required revenue adjustments for the interim and test year.

FPSC
Schedule: B-2(S)
Page 3 of 3
Preparer: Kimball

Line No.	Description	Required	Requested	Supporting Schedules	Recap Schedules
	(1)	(2)	(3)	(4)	(5)
1	**REQUIRED RETURN:**				
2	Return on Equity (%)	11.19%	14.89%	D-1(S)	
3	Rate of Return (%)	9.84%	11.38%	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	8,133,032	8,133,032	A-2(S)	
6	Required Income (L3 x L5)	800,290	925,354		
7	Adjusted Income Under Present Rates	527,341	527,341	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	272,949	398,013		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	444,361	647,966		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	465,299	678,498		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	444,361	647,966		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	171,412	249,953		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	20,938	30,532		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	272,949	398,013		B-2(S)1/3,2/3

Notes:
(A) For interim period, the Required Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).
(B) See below calculation of Required Rate of Return for interim 1995.
(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.
(D) Requested Rate of Return is calculated using requested income divided by rate base.

1995 INTERIM REQUIRED RATE OF RETURN CALCULATION

Line No.	Class of Capital	Ratio	Cost Rate	Weighted Cost
	(1)	(2)	(3)	(4)
21	Long-Term Debt	56.66%	8.91%	5.05%
22	Customer Deposits	0.90%	6.00%	0.05%
23	Deferred ITC	0.74%	9.86%	0.07%
24	Short Term Debt	0.00%	0.00%	0.00%
25	Preferred Stock	0.00%	0.00%	0.00%
26	Common Equity	42.49%	11.19%	4.76%
27	Adjustment for Gas	(0.79%)	11.19%	(0.09%)
28	TOTAL	100.00%		9.84%

Note: May not cross foot due to rounding.

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SCHEDULE OF SEWER NET OPERATING INCOME - 1995
PRESENT AND REQUESTED

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1995 PRESENT OPERATING INCOME			1995 REQUESTED OPERATING INCOME			
Line No. Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase	Requested Income	Requested Revenue Increase %	Supporting Schedules
1 **OPERATING REVENUES**							
2 Sewer Sales	2,970,429	0	2,970,429	796,089	3,766,518	26.80%	B-4(S),B-3(S)
3 Other Revenue	0	0	0	0	0		B-4(S)
4 Total Operating Revenue	2,970,429	0	2,970,429	796,089	3,766,518		
5 **OPERATING EXPENSES**							
6 Operation and Maintenance	852,791	0	852,791	0	852,791		B-6(S)
7 Depreciation net of CIAC Amort	683,536	0	683,536	0	683,536		B-14(S)
8 Amortization	0	0	0	0	0		B-18(S),A-21(S)
9 Taxes Other than Income	546,395	(51,172)	495,223	35,824 (A)	531,047		B-15(S),B-2(S)3/3
10 Provision for Income Taxes	82,573	19,873	102,446	293,272 (B)	395,718		B-17(S),B-2(S)3/3
11 Total Operating Expenses	2,165,296	(31,299)	2,133,997	329,096	2,463,093		
12 **NET OPERATING INCOME**	805,133	31,299	836,432	466,993	1,303,425		
13 **RATE BASE**	11,203,028	(6,877)	11,196,151		11,196,151		A-2(S)
14 **RATE OF RETURN**	7.19%		7.47%		11.64%		D-1(S)

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.
(C) Refer to Volume III, Book 4 of 6 for completed 1995 A and B schedules supporting rate base and present operating income for the FPSC uniform Systems. The B-1 schedules included in this section of Volume III A reflect the interim increase requested for the FPSC uniform plants assuming the inclusion of the Hernando, Hillsborough and Polk county (county plants) in this filing

SCHEDULE OF SEWER NET OPERATING INCOME - 1995
PRESENT AND REQUIRED

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)
		1995 PRESENT OPERATING INCOME			1995 REQUIRED OPERATING INCOME				
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Required Revenue Increase		Required Income	Required Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES**								
2	Sewer Sales	2,970,429	0	2,970,429	452,207		3,422,636	15.22%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0		0		B-4(S)
4	Total Operating Revenue	2,970,429	0	2,970,429	452,207		3,422,636		
5	**OPERATING EXPENSES**								
6	Operation and Maintenance	852,791	0	852,791	0		852,791		B-6(S)
7	Depreciation net of CIAC Amort	683,536	0	683,536	0		683,536		B-14(S)
8	Amortization	0	0	0	0		0		B-18(S), A-21(S)
9	Taxes Other than Income	546,395	(51,172)	495,223	20,349	(A)	515,572		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	82,573	19,873	102,446	166,589	(B)	269,035		B-17(S),B-2(S)3/3
11	Total Operating Expenses	2,165,296	(31,299)	2,133,997	186,938		2,320,935		
12	**NET OPERATING INCOME**	805,133	31,299	836,432	265,269		1,101,702		
13	**RATE BASE**	11,203,028	(6,877)	11,196,151			11,196,151		A-2(S)
14	**RATE OF RETURN**	7.19%		7.47%			9.84%		D-1(S)

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

SCHEDULE OF SEWER REVENUE INCREASE CALCULATION - 1995
REQUIRED AND REQUESTED

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of required revenue adjustments for the interim and test year.

FPSC
Schedule: B-2(S)
Page 3 of 3
Preparer: Kimball

Line No.	(1) Description	(2) Required	(3) Requested	(4) Supporting Schedules	(5) Recap Schedules
1	**REQUIRED RETURN:**				
2	Return on Equity (%)	11.19%	15.52%	D-1(S)	
3	Rate of Return (%)	9.84%	11.64%	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	11,196,151	11,196,151	A-2(S)	
6	Required Income (L3 x L5)	1,101,701	1,303,425		
7	Adjusted Income Under Present Rates	836,432	836,432	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	265,269	466,993		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	431,858	760,265		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	452,207	796,089		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	431,858	760,265		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	166,589	293,272		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	20,349	35,824		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	265,269	466,993		B-2(S)1/3,2/3

Notes:
(A) For interim period, the Required Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).
(B) See below calculation of Required Rate of Return for interim 1995.
(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.
(D) Requested Rate of Return is calculated using requested income divided by rate base.

1995 INTERIM REQUIRED RATE OF RETURN CALCULATION

Line No.	(1) Class of Capital	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
21	Long-Term Debt	56.66%	8.91%	5.05%
22	Customer Deposits	0.90%	6.00%	0.05%
23	Deferred ITC	0.74%	9.86%	0.07%
24	Short Term Debt	0.00%	0.00%	0.00%
25	Preferred Stock	0.00%	0.00%	0.00%
26	Common Equity	42.49%	11.19%	4.76%
27	Adjustment for Gas	(0.79%)	11.19%	(0.09%)
28	TOTAL	100.00%		9.84%

Note: May not cross foot due to rounding.

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SCHEDULE OF SEWER NET OPERATING INCOME - 1995
PRESENT AND REQUESTED

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1995 PRESENT OPERATING INCOME			1995 REQUESTED OPERATING INCOME			
Line No. Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase	Requested Income	Requested Revenue Increase %	Supporting Schedules
1 **OPERATING REVENUES**							
2 Sewer Sales	27,872	0	27,872	7,499	35,371	26.91%	B-4(S),B-3(S)
3 Other Revenue	0	0	0	0	0		B-4(S)
4 *Total Operating Revenue*	27,872	0	27,872	7,499	35,371		
5 **OPERATING EXPENSES**							
6 Operation and Maintenance	16,782	0	16,782	0	16,782		B-6(S)
7 Depreciation net of CIAC Amort	5,178	0	5,178	0	5,178		B-14(S)
8 Amortization	0	0	0	0	0		B-18(S),A-21(S)
9 Taxes Other than Income	1,805	543	2,348	337 (A)	2,685		B-15(S),B-2(S)3/3
10 Provision for Income Taxes	621	(209)	412	2,763 (B)	3,175		B-17(S),B-2(S)3/3
11 Total Operating Expenses	24,385	334	24,719	3,100	27,819		
12 **NET OPERATING INCOME**	3,487	(334)	3,153	4,399	7,552		
13 **RATE BASE**	32,290	0	32,290		32,290		A-2(S)
14 **RATE OF RETURN**	10.80%		9.76%		23.39%		D-1(S)

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) *Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase* multiplied by .38575.
(C) Refer to Volume III, Book 4 of 6 for completed 1995 A and B schedules supporting rate base and present operating income for the FPSC uniform Systems. The B-1 schedules included in this section of Volume III A reflect the interim increase requested for the FPSC uniform plants assuming the inclusion of the Hernando, Hillsborough and Polk county (county plants) in this filing

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER NET OPERATING INCOME - 1995
PRESENT AND REQUIRED

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1995 PRESENT OPERATING INCOME			1995 REQUIRED OPERATING INCOME			
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Required Revenue Increase	Required Income	Required Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES**							
2	Sewer Sales	27,872	0	27,872	41	27,913	0.15%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0	0		B-4(S)
4	Total Operating Revenue	27,872	0	27,872	41	27,913		
5	**OPERATING EXPENSES**							
6	Operation and Maintenance	16,782	0	16,782	0	16,782		B-6(S)
7	Depreciation net of CIAC Amort	5,178	0	5,178	0	5,178		B-14(S)
8	Amortization	0	0	0	0	0		B-18(S), A-21(S)
9	Taxes Other than Income	1,805	543	2,348	2 (A)	2,350		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	621	(209)	412	15 (B)	427		B-17(S),B-2(S)3/3
11	Total Operating Expenses	24,385	334	24,719	17	24,736		
12	**NET OPERATING INCOME**	3,487	(334)	3,153	24	3,177		
13	**RATE BASE**	32,290	0	32,290		32,290		A-2(S)
14	**RATE OF RETURN**	10.80%		9.76%		9.84%		D-1(S)

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

SCHEDULE OF SEWER REVENUE INCREASE CALCULATION - 1995
REQUIRED AND REQUESTED

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] *Final* [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of required revenue adjustments for the interim and test year.

FPSC
Schedule: B-2(S)
Page 3 of 3
Preparer: Kimball

Line No.	(1) Description	(2) Required	(3) Requested	(4) Supporting Schedules	(5) Recap Schedules
1	**REQUIRED RETURN:**				
2	Return on Equity (%)	11.19%	43.69%	D-1(S)	
3	Rate of Return (%)	9.84%	23.39%	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	32,290	32,290	A-2(S)	
6	Required Income (L3 x L5)	3,177	7,552		
7	Adjusted Income Under Present Rates	3,153	3,153	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	24	4,399		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	39	7,162		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	41	7,499		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	39	7,162		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	15	2,763		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	2	337		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	***NET INCOME INCREASE (L12 - (L16 + L18)***	24	4,399		B-2(S)1/3,2/3

Notes:
(A) For interim period, the Required Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).
(B) See below calculation of Required Rate of Return for interim 1995.
(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.
(D) Requested Rate of Return is calculated using requested income divided by rate base.

1995 INTERIM REQUIRED RATE OF RETURN CALCULATION

Line No.	(1) Class of Capital	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
21	Long-Term Debt	56.66%	8.91%	5.05%
22	Customer Deposits	0.90%	6.00%	0.05%
23	Deferred ITC	0.74%	9.86%	0.07%
24	Short Term Debt	0.00%	0.00%	0.00%
25	Preferred Stock	0.00%	0.00%	0.00%
26	Common Equity	42.49%	11.19%	4.76%
27	*Adjustment for Gas*	(0.79%)	11.19%	(0.09%)
28	TOTAL	100.00%		9.84%

Note: May not cross foot due to rounding.

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SCHEDULE OF SEWER NET OPERATING INCOME - 1995
PRESENT AND REQUESTED

Company: SSU / St. Lucie / Tropical Isles
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1995 PRESENT OPERATING INCOME			1995 REQUESTED OPERATING INCOME			
Line No. Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase	Requested Income	Requested Revenue Increase %	Supporting Schedules
1 **OPERATING REVENUES**							
2 Sewer Sales	39,883	0	39,883	10,712	50,595	26.86%	B-4(S),B-3(S)
3 Other Revenue	0	0	0	0	0		B-4(S)
4 Total Operating Revenue	39,883	0	39,883	10,712	50,595		
5 **OPERATING EXPENSES**							
6 Operation and Maintenance	50,884	0	50,884	0	50,884		B-6(S)
7 Depreciation net of CIAC Amort	11,934	0	11,934	0	11,934		B-14(S)
8 Amortization	0	0	0	0	0		B-18(S),A-21(S)
9 Taxes Other than Income	9,899	(698)	9,201	482 (A)	9,683		B-15(S),B-2(S)3/3
10 Provision for Income Taxes	(19,063)	269	(18,794)	3,946 (B)	(14,848)		B-17(S),B-2(S)3/3
11 Total Operating Expenses	53,654	(429)	53,225	4,428	57,653		
12 **NET OPERATING INCOME**	(13,771)	429	(13,342)	6,284	(7,058)		
13 **RATE BASE**	280,929	0	280,929		280,929		A-2(S)
14 **RATE OF RETURN**	(4.90%)		(4.75%)		(2.51%)		D-1(S)

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - *Requested Taxes Other Than Income Increase multiplied* by .38575.
(C) Refer to Volume III, Book 4 of 6 for completed 1995 A and B schedules supporting rate base and present operating income for the FPSC uniform Systems. The B-1 schedules included in this section of Volume III A reflect the interim increase requested for the FPSC uniform plants assuming the inclusion of the *Hernando, Hillsborough and Polk county (county plants)* in this filing

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER NET OPERATING INCOME - 1995
PRESENT AND REQUIRED

Company: SSU / St. Lucie / Tropical Isles
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)
	1995 PRESENT OPERATING INCOME			1995 REQUIRED OPERATING INCOME				
Line No. Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Required Revenue Increase		Required Income	Required Revenue Increase %	Supporting Schedules
1 **OPERATING REVENUES**								
2 Sewer Sales	39,883	0	39,883	69,868		109,751	175.18%	B-4(S),B-3(S)
3 Other Revenue	0	0	0	0		0		B-4(S)
4 Total Operating Revenue	39,883	0	39,883	69,868		109,751		
5 **OPERATING EXPENSES**								
6 Operation and Maintenance	50,884	0	50,884	0		50,884		B-6(S)
7 Depreciation net of CIAC Amort	11,934	0	11,934	0		11,934		B-14(S)
8 Amortization	0	0	0	0		0		B-18(S), A-21(S)
9 Taxes Other than Income	9,899	(698)	9,201	3,144	(A)	12,345		B-15(S),B-2(S)3/3
10 Provision for Income Taxes	(19,063)	269	(18,794)	25,739	(B)	6,945		B-17(S),B-2(S)3/3
11 Total Operating Expenses	53,654	(429)	53,225	28,883		82,108		
12 **NET OPERATING INCOME**	(13,771)	429	(13,342)	40,985		27,643		
13 **RATE BASE**	280,929	0	280,929			280,929		A-2(S)
14 **RATE OF RETURN**	(4.90%)		(4.75%)			9.84%		D-1(S)

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER REVENUE INCREASE CALCULATION - 1995
REQUIRED AND REQUESTED

Company: SSU / St. Lucie / Tropical Isles
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of required revenue adjustments for the interim and test year.

FPSC
Schedule: B-2(S)
Page 3 of 3
Preparer: Kimball

Line No.	(1) Description	(2) Required	(3) Requested	(4) Supporting Schedules	(5) Recap Schedules
1	**REQUIRED RETURN:**				
2	Return on Equity (%)	11.19%	(18.42%)	D-1(S)	
3	Rate of Return (%)	9.84%	(2.51%)	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	280,929	280,929	A-2(S)	
6	Required Income (L3 x L5)	27,643	(7,058)		
7	Adjusted Income Under Present Rates	(13,342)	(13,342)	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	40,985	6,284		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	66,724	10,230		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	69,868	10,712		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	66,724	10,230		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	25,739	3,946		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	3,144	482		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	***NET INCOME INCREASE (L12 - (L16 + L18)***	40,985	6,284		B-2(S)1/3,2/3

Notes:
(A) For interim period, the Required Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).
(B) See below calculation of Required Rate of Return for interim 1995.
(C) Composite Income Tax Rate = *State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate* = .35(1-.055) + .055 = .38575.
(D) Requested Rate of Return is calculated using requested income divided by rate base.

1995 INTERIM REQUIRED RATE OF RETURN CALCULATION

Line No.	(1) Class of Capital	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
21	Long-Term Debt	56.66%	8.91%	5.05%
22	Customer Deposits	0.90%	6.00%	0.05%
23	Deferred ITC	0.74%	9.86%	0.07%
24	Short Term Debt	0.00%	0.00%	0.00%
25	Preferred Stock	0.00%	0.00%	0.00%
26	Common Equity	42.49%	11.19%	4.76%
27	*Adjustment for Gas*	(0.79%)	11.19%	(0.09%)
28	TOTAL	100.00%		9.84%

Note: May not cross foot due to rounding.

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SCHEDULE OF SEWER NET OPERATING INCOME - 1995
PRESENT AND REQUESTED

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1995 PRESENT OPERATING INCOME			1995 REQUESTED OPERATING INCOME			
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase	Requested Income	Requested Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES**							
2	Sewer Sales	65,674	0	65,674	17,658	83,332	26.89%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0	0		B-4(S)
4	Total Operating Revenue	65,674	0	65,674	17,658	83,332		
5	**OPERATING EXPENSES**							
6	Operation and Maintenance	61,743	0	61,743	0	61,743		B-6(S)
7	Depreciation net of CIAC Amort	15,222	0	15,222	0	15,222		B-14(S)
8	Amortization	0	0	0	0	0		B-18(S),A-21(S)
9	Taxes Other than Income	4,987	3,067	8,054	795 (A)	8,849		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	(11,573)	(1,183)	(12,756)	6,505 (B)	(6,251)		B-17(S),B-2(S)3/3
11	Total Operating Expenses	70,379	1,884	72,263	7,300	79,563		
12	**NET OPERATING INCOME**	(4,705)	(1,884)	(6,589)	10,358	3,769		
13	***RATE BASE***	236,006	0	236,006		236,006		A-2(S)
14	**RATE OF RETURN**	(1.99%)		(2.79%)		1.60%		D-1(S)

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.
(C) Refer to Volume III, Book 4 of 6 for completed 1995 A and B schedules supporting rate base and present operating income for the FPSC uniform Systems. The B-1 schedules included in this section of Volume III A reflect the interim increase requested for the FPSC uniform plants assuming the inclusion of the Hernando, Hillsborough and Polk county (county plants) in this filing

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER NET OPERATING INCOME - 1995
PRESENT AND REQUIRED

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)
		1995 PRESENT OPERATING INCOME			1995 REQUIRED OPERATING INCOME				
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Required Revenue Increase		Required Income	Required Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES**								
2	Sewer Sales	65,674	0	65,674	50,821		116,495	77.38%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0		0		B-4(S)
4	Total Operating Revenue	65,674	0	65,674	50,821		116,495		
5	**OPERATING EXPENSES**								
6	Operation and Maintenance	61,743	0	61,743	0		61,743		B-6(S)
7	Depreciation net of CIAC Amort	15,222	0	15,222	0		15,222		B-14(S)
8	Amortization	0	0	0	0		0		B-18(S), A-21(S)
9	Taxes Other than Income	4,987	3,067	8,054	2,287	(A)	10,341		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	(11,573)	(1,183)	(12,756)	18,722	(B)	5,966		B-17(S),B-2(S)3/3
11	Total Operating Expenses	70,379	1,884	72,263	21,009		93,272		
12	**NET OPERATING INCOME**	(4,705)	(1,884)	(6,589)	29,812		23,223		
13	**RATE BASE**	236,006	0	236,006			236,006		A-2(S)
14	**RATE OF RETURN**	(1.99%)		(2.79%)			9.84%		D-1(S)

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

SCHEDULE OF SEWER REVENUE INCREASE CALCULATION - 1995
REQUIRED AND REQUESTED

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule that shows the calculation of required revenue adjustments for the interim and test year.

FPSC
Schedule: B-2(S)
Page 3 of 3
Preparer: Kimball

Line No.	(1) Description	(2) Required	(3) Requested	(4) Supporting Schedules	(5) Recap Schedules
1	**REQUIRED RETURN:**				
2	Return on Equity (%)	11.19%	(8.57%)	D-1(S)	
3	Rate of Return (%)	9.84%	1.60%	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	236,006	236,006	A-2(S)	
6	Required Income (L3 x L5)	23,223	3,769		
7	Adjusted Income Under Present Rates	(6,589)	(6,589)	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	29,812	10,358		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	48,534	16,863		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	50,821	17,658		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	48,534	16,863		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	18,722	6,505		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	2,287	795		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	29,812	10,358		B-2(S)1/3,2/3

Notes:
(A) For interim period, the Required Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).
(B) See below calculation of Required Rate of Return for interim 1995.
(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.
(D) Requested Rate of Return is calculated using requested income divided by rate base.

1995 INTERIM REQUIRED RATE OF RETURN CALCULATION

Line No.	(1) Class of Capital	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
21	Long-Term Debt	56.66%	8.91%	5.05%
22	Customer Deposits	0.90%	6.00%	0.05%
23	Deferred ITC	0.74%	9.86%	0.07%
24	Short Term Debt	0.00%	0.00%	0.00%
25	Preferred Stock	0.00%	0.00%	0.00%
26	Common Equity	42.49%	11.19%	4.76%
27	Adjustment for Gas	(0.79%)	11.19%	(0.09%)
28	TOTAL	100.00%		9.84%

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER RATE BASE - 1995
SUMMARY

Company: SSU / County Plant Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-2 (S)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) 1995 AVERAGE RATE BASE Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedules
1	Utility Plant in Service	14,442,134	0	14,442,134	A-6 (S)
2	Utility Land & Land Rights	135,343	0	135,343	A-6 (S)
3	Non-Used and Useful	(933,157)	0	(933,157)	A-7 (S)
4	Construction Work in Progress (1)	0	0	0	A-6 (S)
5	Accumulated Depreciation	(4,248,519)	0	(4,248,519)	A-10 (S)
6	CIAC	(4,128,125)	0	(4,128,125)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	(74,534)	(74,534)	A-12 (S)
8	Accumulated Amortization of CIAC	848,419	0	848,419	A-14 (S)
9	Acquisition Adjustments	0	0	0	A-20 (S)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (S)
11	Advances for Construction	0	0	0	A-16 (S)
12	Unfunded Post-Retirement Benefits	(50,235)	0	(50,235)	Vol. II
13	Deferred Taxes	300,737	0	300,737	C-7 (S)
14	Working Capital Allowance	322,741	0	322,741	A-17 (S)
15	Other	1,162,590	0	1,162,590	A-21(S)
16	**TOTAL SEWER RATE BASE**	7,851,927	(74,534)	7,777,394	

Note (1): Consistent with negative rate base treatment in Docket # 920199-WS.

SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER RATE BASE - 1995

Company: SSU / County Plant Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC
Schedule: A-3 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**A. UTILITY PLANT IN SERVICE:**			A-6 (S)
2	1.	0	0	
3				
4	2.	0	0	
5				
6				
7		0	0	
8	**B. UTILITY LAND & LAND RIGHTS:**			A-6 (S)
9	1.	0	0	
10				
11	2.	0	0	
12				
13				
14		0	0	
15	**C. NON-USED AND USEFUL:**			A-7 (S)
16	1.	0	0	
17				
18	2.	0	0	
19				
20				
21		0	0	
22	**D. CONSTRUCTION WORK IN PROGRESS:**			
23	1.	0	0	
24				
25	2.	0	0	
26				
27				
28		0	0	
29	**E. ACCUMULATED DEPRECIATION:**			A-10 (S)
30	1.	0	0	
31				
32	2.	0	0	
33				
34				
35		0	0	
36	**F. CIAC:**			A-12 (S)
37	1. FPSC Margin Reserve	(149,067)	(74,534)	
38				
39	2.	0	0	
40				
41				
42		(149,067)	(74,534)	
43				
44	**SUBTOTAL**	(149,067)	(74,534)	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER RATE BASE-1995

Company: SSU / County Plant Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC
Schedule: A-3 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	G. ACCUMULATED AMORTIZATION OF CIAC:			A-14 (S)
2	1.	0	0	
3				
4	2.	0	0	
5				
6		0	0	
7	H. ACQUISITION ADJUSTMENTS:			A-20 (S)
8	1.	0	0	
9				
10	2.	0	0	
11				
12		0	0	
13	I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			A-20 (S)
14	1.	0	0	
15				
16	2.	0	0	
17				
18		0	0	
19	J. ADVANCES FOR CONSTRUCTION:			A-16 (S)
20	1.	0	0	
21				
22	2.	0	0	
23				
24		0	0	
25	K. DEFERRED TAXES:			C-6 (S)
26	1.	0	0	
27				
28	2.	0	0	
29				
30		0	0	
31	L. WORKING CAPITAL ALLOWANCE:			A-17 (S)
32	1.	0	0	
33				
34	2.	0	0	
35		0	0	
36	M. OTHER			A-21(S)
37	1.	0	0	
38				
39	2.	0	0	
40		0	0	
41				
42	TOTAL SEWER RATE BASE UTILITY ADJUSTMENTS	(149,067)	(74,534)	

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER PLANT IN SERVICE - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / County Plant Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-4 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer Plant In Service Year-End Balances
1	**Balance per order 12/31/84**	0
2	Utility Adjustments to ordered balance (1)	0
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8	**Balance per order 12/31/85**	0
9	Utility Adjustments to ordered balance (1)	0
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15	**Balance per order 12/31/86**	0
16	Utility Adjustments to ordered balance (1)	0
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22	**Balance per books 12/21/87 (Valrico Hills)**	108,125
23	Utility Adjustments to ordered balance (1)	0
24	1988 Additions	35,241
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	35,241
28	**12/31/88 Balance**	143,366
29	**Balance per order 12/31/88 (Lake Gibson)**	278,964
30	Utility Adjustments to ordered balance (1)	0
31	1989 Additions	30,042
32	1989 Retirements	2,361
33	1989 Adjustments	0
34	1989 Net Additions	27,681
35	**12/31/89 Balance**	450,011
36	**Balance per order 12/31/89**	0
37	Utility Adjustments to ordered balance (1)	0
38	1990 Additions	100,272
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	100,272
42	**12/31/90 Balance**	550,283

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF SEWER PLANT IN SERVICE - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / County Plant Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-4 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Sewer Plant In Service Year-End Balances
1	**12/31/90 Balance**		550,283
2	**Balance per order 08/31/91 (Seaboard)**		2,210,202
3	Utility Adjustments to ordered (1)		0
4	1991 Additions		26,383
5	1991 Retirements		10,530
6	1991 Adjustments		0
7	1991 Net Additions		15,853
8	**12/31/91 Balance**		2,776,338
9	**Balance per order 12/31/91 (Spring Hill)**		7,502,938
10	Utility Adjustments to ordered (1)		180,009
11	1992 Additions		239,937
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		239,937
15	**12/31/92 Balance**		10,699,223
16	**Balance per order12/31/92**		0
17	Utility Adjustments to ordered (1)		0
18	1993 Additions		932,766
19	1993 Retirements		15,000
20	1993 Adjustments	General Plant Allocation True-up	269,329
21	1993 Net Additions		1,187,095
22	**12/31/93 Balance**		11,886,318
23	**Balance per order 12/31/93**		0
24	Utility Adjustments to ordered		0
25	1994 Additions		3,233,724
26	1994 Retirements		1,203,443
27	1994 Adjustments		0
28	1994 Net Additions		2,030,282
29	**12/31/94 Balance**		13,916,600
30	**Balance per order 12/31/94**		0
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(10,205)
32	1995 Additions		1,415,099
33	1995 Retirements		72,933
34	1995 Adjustments		0
35	1995 Net Additions		1,342,166
36	**12/31/95 Balance**		15,248,560
37	**Balance per order 12/31/95**		
38	Utility Adjustments to ordered (1)		
39	1996 Additions		
40	1996 Retirements		
41	1996 Adjustments		
42	1996 Net Additions		
43	**12/31/96 Balance**		

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / County Plant Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the beginning, ending and average balances of PIS by account for the the prior year and the test year.

FPSC
Schedule: A-6 (S)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-4(S)

Line No.	(1) Account No. and Name	(2) 1995 PLANT IN SERVICE Balance Per Books 12/31/94	(3) Net Additions 12/31/94 - 12/31/95 Gross	(4) Retirements	(5) Net	(6) Balance Per Books 12/31/95	(7) Utility Adjustments	(8) Adjusted Balance 12/31/95	(9) 1995 AVERAGE BALANCE Balance Per Books	(10) Utility Adjustments	(11) Adjusted Utility Balance
1	**INTANGIBLE PLANT**										
2	351.1 Organization	2,095	0	0	0	2,095	0	2,095	2,095	0	2,095
3	352.1 Franchises	11,823	0	0	0	11,823	0	11,823	11,823	0	11,823
4	389.1 Other Plant & Misc. Equipment	153	0	0	0	153	0	153	153	0	153
5	**COLLECTION PLANT**										
6	353.2 Land & Land Rights	56,953	0	0	0	56,953	0	56,953	56,953	0	56,953
7	354.2 Structures & Improvements	14,686	0	0	0	14,686	0	14,686	14,686	0	14,686
8	360.2 Collection Sewers - Force	2,268,881	0	0	0	2,268,881	0	2,268,881	2,268,881	0	2,268,881
9	361.2 Collection Sewers - Gravity	3,669,727	5,090	0	5,090	3,674,817	0	3,674,817	3,672,272	0	3,672,272
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	924,984	2,418	0	2,418	927,402	0	927,402	926,193	0	926,193
12	364.2 Flow Measuring Devices	53,752	0	0	0	53,752	0	53,752	53,752	0	53,752
13	365.2 Flow Measuring Installation	1,245	0	0	0	1,245	0	1,245	1,245	0	1,245
14	389.2 Other Plant & Misc. Equipment	124	0	0	0	124	0	124	124	0	124
15	**SYSTEM PUMPING PLANT**										
16	353.3 Land & Land Rights	41,336	0	0	0	41,336	0	41,336	41,336	0	41,336
17	354.3 Structures & Improvements	7,962	0	0	0	7,962	0	7,962	7,962	0	7,962
18	370.3 Receiving Wells	384,804	0	0	0	384,804	0	384,804	384,804	0	384,804
19	371.3 Pumping Equipment	1,387,905	131,928	(18,000)	113,928	1,501,833	0	1,501,833	1,444,869	0	1,444,869
20	389.3 Other Plant & Misc. Equipment	586	0	0	0	586	0	586	586	0	586
21	**TREATMENT AND DISPOSAL PLANT**										
22	353.4 Land & Land Rights	10,398	0	0	0	10,398	0	10,398	10,398	0	10,398
23	354.4 Structures & Improvements	1,102,842	396,889	0	396,889	1,499,732	0	1,499,732	1,301,287	0	1,301,287
24	380.4 Treatment & Disposal	2,109,893	547,798	(40,901)	506,897	2,616,790	0	2,616,790	2,363,341	0	2,363,341
25	381.4 Plant Sewers	435,161	0	0	0	435,161	0	435,161	435,161	0	435,161
26	382.4 Outfall Sewer Lines	120,446	103,356	0	103,356	223,802	0	223,802	172,124	0	172,124
27	389.4 Other Plant & Misc. Equipment	73,178	0	0	0	73,178	0	73,178	73,178	0	73,178
28	**GENERAL PLANT**										
29	353.5 Land & Land Rights	26,856	0	0	0	26,856	0	26,856	26,856	0	26,856
30	354.5 Structures & Improvements	237,644	28,832	(340)	28,492	266,136	0	266,136	251,890	0	251,890
31	390.5 Office Furniture & Equipment	144,992	20,797	0	20,797	165,789	0	165,789	155,391	0	155,391
32	390.51 Computer Equipment	357,215	38,485	0	38,485	395,700	0	395,700	376,458	0	376,458
33	391.5 Transportation Equipment	217,358	28,286	(13,263)	15,023	232,382	0	232,382	224,870	0	224,870
34	392.5 Stores Equipment	2,360	60	0	60	2,420	0	2,420	2,390	0	2,390
35	393.5 Tools, Shop & Garage Equipment	81,253	8,131	(34)	8,097	89,350	0	89,350	85,301	0	85,301
36	394.5 Laboratory Equipment	23,085	57,026	0	57,026	80,091	0	80,091	51,578	0	51,578
37	395.5 Power Operated Equipment	80,556	2,650	(68)	2,582	83,138	0	83,138	81,847	0	81,847
38	396.5 Communication Equipment	36,651	11,563	0	11,563	48,214	0	48,214	42,432	0	42,432
39	397.5 Miscellaneous Equipment	19,374	1,315	(327)	988	20,362	0	20,362	19,868	0	19,868
40	398.5 Other Tangible Plant	537	30,474	0	30,474	31,011	0	31,011	15,774	0	15,774
41	**INTANGIBLE PLANT**	13,871	0	0	0	13,871	0	13,871	13,871	0	13,871
42	**COLLECTION PLANT**	6,990,351	7,508	0	7,508	6,997,860	0	6,997,860	6,994,105	0	6,994,105
43	**SYSTEM PUMPING PLANT**	1,822,594	131,928	(18,000)	113,928	1,936,522	0	1,936,522	1,879,558	0	1,879,558
44	**TREATMENT AND DISPOSAL PLANT**	3,851,918	1,048,043	(40,901)	1,007,142	4,859,061	0	4,859,061	4,355,490	0	4,355,490
45	**GENERAL PLANT**	1,227,861	227,619	(14,032)	213,587	1,441,247	0	1,441,247	1,334,454	0	1,334,454
46	**TOTAL PLANT IN SERVICE**	13,906,394	1,415,099	(72,933)	1,342,166	15,248,560	0	15,248,560	14,577,477	0	14,577,477
47	**LAND & LAND RIGHTS**	135,343	0	0	0	135,343	0	135,343	135,343	0	135,343
48	**TOTAL PIS LESS LAND**	13,771,051	1,415,099	(72,933)	1,342,166	15,113,217	0	15,113,217	14,442,134	0	14,442,134

7/25/95 1:28 PM A0651.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / County Plant Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide month ending balances for PIS by account for each month of the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-5 (S)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-4(S)
Supporting Schedule: A-3(S)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/95	(15) Net Additions	(16) Average Balance 1995
1	**INTANGIBLE PLANT**															
2	351.1 Organization	2,095	2,095	2,095	2,095	2,095	2,095	2,095	2,095	2,095	2,095	2,095	2,095	2,095	0	2,095
3	352.1 Franchises	11,623	11,623	11,623	11,623	11,623	11,623	11,623	11,623	11,623	11,623	11,623	11,623	11,623	0	11,623
4	389.1 Other Plant & Misc. Equipment	153	153	153	153	153	153	153	153	153	153	153	153	153	0	153
5	**COLLECTION PLANT**															
6	353.2 Land & Land Rights	56,953	56,953	56,953	56,953	56,953	56,953	56,953	56,953	56,953	56,953	56,953	56,953	56,953	0	56,953
7	354.2 Structures & Improvements	14,686	14,686	14,686	14,686	14,686	14,686	14,686	14,686	14,686	14,686	14,686	14,686	14,686	0	14,686
8	360.2 Collection Sewers - Force	2,268,881	2,268,881	2,268,881	2,268,881	2,268,881	2,268,881	2,268,881	2,268,881	2,268,881	2,268,881	2,268,881	2,268,881	2,268,881	0	2,268,881
9	361.2 Collection Sewers - Gravity	3,669,727	3,669,727	3,669,727	3,669,727	3,669,727	3,673,180	3,673,180	3,673,180	3,673,180	3,673,180	3,673,180	3,673,180	3,674,817	5,090	3,672,272
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	924,984	924,984	924,984	924,984	924,984	926,625	926,625	926,625	926,625	926,625	926,625	926,625	927,402	2,418	926,193
12	364.2 Flow Measuring Devices	53,752	53,752	53,752	53,752	53,752	53,752	53,752	53,752	53,752	53,752	53,752	53,752	53,752	0	53,752
13	365.2 Flow Measuring Installation	1,245	1,245	1,245	1,245	1,245	1,245	1,245	1,245	1,245	1,245	1,245	1,245	1,245	0	1,245
14	389.2 Other Plant & Misc. Equipment	124	124	124	124	124	124	124	124	124	124	124	124	124	0	124
15	**SYSTEM PUMPING PLANT**															
16	353.3 Land & Land Rights	41,336	41,336	41,336	41,336	41,336	41,336	41,336	41,336	41,336	41,336	41,336	41,336	41,336	0	41,336
17	354.3 Structures & Improvements	7,962	7,962	7,962	7,962	7,962	7,962	7,962	7,962	7,962	7,962	7,962	7,962	7,962	0	7,962
18	370.3 Receiving Wells	384,804	384,804	384,804	384,804	384,804	384,804	384,804	384,804	384,804	384,804	384,804	384,804	384,804	0	384,804
19	371.3 Pumping Equipment	1,387,905	1,387,905	1,387,905	1,392,881	1,392,881	1,392,881	1,501,833	1,501,833	1,501,833	1,501,833	1,501,833	1,501,833	1,501,833	113,928	1,444,869
20	389.3 Other Plant & Misc. Equipment	588	588	588	588	588	588	588	588	588	588	588	588	588	0	588
21	**TREATMENT AND DISPOSAL PLANT**															
22	353.4 Land & Land Rights	10,398	10,398	10,398	10,398	10,398	10,398	10,398	10,398	10,398	10,398	10,398	10,398	10,398	0	10,398
23	354.4 Structures & Improvements	1,102,842	1,381,190	1,381,190	1,381,190	1,381,190	1,391,933	1,494,639	1,494,639	1,494,639	1,494,639	1,494,639	1,494,639	1,499,732	396,869	1,301,287
24	380.4 Treatment & Disposal	2,109,893	2,109,893	2,109,893	2,109,893	2,109,893	2,109,893	2,616,790	2,616,790	2,616,790	2,616,790	2,616,790	2,616,790	2,616,790	906,897	2,363,341
25	381.4 Plant Sewers	435,161	435,161	435,161	435,161	435,161	435,161	435,161	435,161	435,161	435,161	435,161	435,161	435,161	0	435,161
26	382.4 Outfall Sewer Lines	120,446	120,446	120,446	120,446	120,446	120,446	223,802	223,802	223,802	223,802	223,802	223,802	223,802	103,356	172,124
27	389.4 Other Plant & Misc. Equipment	73,178	73,178	73,178	73,178	73,178	73,178	73,178	73,178	73,178	73,178	73,178	73,178	73,178	0	73,178
28	**GENERAL PLANT**															
29	353.5 Land & Land Rights	26,656	26,656	26,656	26,656	26,656	26,656	26,656	26,656	26,656	26,656	26,656	26,656	26,656	0	26,656
30	354.5 Structures & Improvements	237,644	237,828	238,184	238,566	238,861	239,008	251,860	251,891	251,891	251,891	251,891	251,891	266,136	28,492	251,890
31	390.5 Office Furniture & Equipment	144,992	145,125	145,383	145,666	145,880	145,986	155,260	155,283	155,283	155,283	155,283	155,283	165,789	20,797	155,391
32	390.51 Computer Equipment	357,215	357,461	357,939	358,462	358,858	359,055	376,215	376,257	376,257	376,257	376,257	376,257	395,700	38,485	376,458
33	391.5 Transportation Equipment	217,358	217,539	217,826	217,809	218,016	218,160	230,628	230,628	230,628	230,628	230,628	230,628	232,382	15,023	224,870
34	392.5 Stores Equipment	2,360	2,361	2,361	2,362	2,363	2,363	2,390	2,390	2,390	2,390	2,390	2,390	2,420	60	2,390
35	393.5 Tools, Shop & Garage Equipment	81,253	81,305	81,405	81,515	81,599	81,640	85,265	85,274	85,274	85,274	85,274	85,274	89,350	5,097	85,301
36	394.5 Laboratory Equipment	23,065	23,429	24,137	24,912	25,500	25,790	51,218	51,281	51,281	51,281	51,281	51,281	90,091	57,026	51,578
37	395.5 Power Operated Equipment	80,556	80,573	80,606	80,640	80,667	80,680	81,861	81,864	81,864	81,864	81,864	81,864	83,138	2,582	81,847
38	396.5 Communication Equipment	36,851	36,725	36,868	37,025	37,144	37,203	42,359	42,372	42,372	42,372	42,372	42,372	48,214	11,583	42,432
39	397.5 Miscellaneous Equipment	19,374	19,383	19,397	19,405	19,417	19,423	20,006	20,007	20,007	20,007	20,007	20,007	20,382	988	19,868
40	398.5 Other Tangible Plant	537	732	1,110	1,525	1,839	1,994	15,582	15,616	15,616	15,616	15,616	15,616	31,011	30,474	15,774
41	**INTANGIBLE PLANT**	13,871	13,871	13,871	13,871	13,871	13,871	13,871	13,871	13,871	13,871	13,871	13,871	13,871	0	13,871
42	**COLLECTION PLANT**	6,990,351	6,990,351	6,990,351	6,990,351	6,990,351	6,995,445	6,995,445	6,995,445	6,995,445	6,995,445	6,995,445	6,995,445	6,997,860	7,508	6,994,105
43	**SYSTEM PUMPING PLANT**	1,822,594	1,822,594	1,822,594	1,827,570	1,827,570	1,827,570	1,936,522	1,936,522	1,936,522	1,936,522	1,936,522	1,936,522	1,936,522	113,928	1,879,558
44	**TREATMENT AND DISPOSAL PLANT**	3,851,918	4,130,266	4,130,266	4,130,266	4,130,266	4,141,009	4,853,968	4,853,968	4,853,968	4,853,968	4,853,968	4,853,968	4,858,061	1,007,142	4,355,490
45	**GENERAL PLANT**	1,227,861	1,229,117	1,231,872	1,234,543	1,236,798	1,237,958	1,339,301	1,339,517	1,339,517	1,339,517	1,339,517	1,339,517	1,441,247	213,587	1,334,464
46	**TOTAL PLANT IN SERVICE**	13,906,394	14,186,199	14,186,954	14,196,601	14,196,856	14,215,853	15,139,106	15,139,323	15,139,323	15,139,323	15,139,323	15,139,323	15,248,560	1,342,166	14,577,477
47	**LAND & LAND RIGHTS**	135,343	135,343	135,343	135,343	135,343	135,343	135,343	135,343	135,343	135,343	135,343	135,343	135,343	0	135,343
48	**TOTAL PIS LESS LAND**	13,771,051	14,050,856	14,051,611	14,061,258	14,061,513	14,080,510	15,003,763	15,003,980	15,003,980	15,003,980	15,003,980	15,003,980	15,113,217	1,342,166	14,442,134

MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / County Plant Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-6 (S)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Net Additions	(15) Average Net Additions 1995
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	3,453	0	0	0	0	0	0	1,637	5,090	2,545
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	1,641	0	0	0	0	0	0	778	2,418	1,209
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	4,977	0	0	108,952	0	0	0	0	0	0	113,928	56,964
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	278,348	0	0	0	10,743	102,706	0	0	0	0	0	5,093	396,889	198,446
24	380.4 Treatment & Disposal	0	0	0	0	0	508,897	0	0	0	0	0	0	508,897	253,449
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	103,356	0	0	0	0	0	0	103,356	51,678
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	185	356	382	295	147	12,852	31	0	0	0	0	14,245	28,492	14,247
31	390.5 Office Furniture & Equipment	133	258	283	214	106	9,273	23	0	0	0	0	10,507	20,797	10,398
32	390.51 Computer Equipment	246	477	523	396	196	17,161	42	0	0	0	0	19,443	38,485	19,242
33	391.5 Transportation Equipment	181	267	(17)	206	144	12,468	(1)	0	0	0	0	1,754	15,023	7,511
34	392.5 Stores Equipment	0	1	1	1	0	27	0	0	0	0	0	30	60	30
35	393.5 Tools, Shop & Garage Equipment	52	101	110	84	41	3,625	9	0	0	0	0	4,076	8,097	4,049
36	394.5 Laboratory Equipment	365	707	776	587	291	25,428	63	0	0	0	0	28,810	57,026	28,513
37	395.5 Power Operated Equipment	17	33	34	27	14	1,181	3	0	0	0	0	1,274	2,582	1,291
38	396.5 Communication Equipment	74	143	157	119	59	5,156	13	0	0	0	0	5,842	11,563	5,782
39	397.5 Miscellaneous Equipment	8	15	8	11	7	583	1	0	0	0	0	355	988	494
40	398.5 Other Tangible Plant	196	376	414	314	155	13,588	34	0	0	0	0	15,395	30,474	15,237
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	5,094	0	0	0	0	0	0	2,415	7,508	3,754
43	**SYSTEM PUMPING PLANT**	0	0	4,977	0	0	108,952	0	0	0	0	0	0	113,928	56,964
44	**TREATMENT AND DISPOSAL PLANT**	278,348	0	0	0	10,743	712,959	0	0	0	0	0	5,093	1,007,142	503,573
45	**GENERAL PLANT**	1,457	2,755	2,670	2,255	1,161	101,342	217	0	0	0	0	101,730	213,587	106,794
46	**TOTAL NET ADDITIONS**	279,805	2,755	7,647	2,255	16,997	923,253	217	0	0	0	0	109,237	1,342,166	671,085
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	279,805	2,755	7,647	2,255	16,997	923,253	217	0	0	0	0	109,237	1,342,166	671,085

Note: May not cross ... ue to rounding.

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / County Plant Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-6 (S)
Page 4 of 7
Preparer: Kimbell

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Gross Additions	(15) Ave. Gross Additions 1995
1	INTANGIBLE PLANT														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	3,453	0	0	0	0	0	0	1,637	5,090	2,545
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	1,641	0	0	0	0	0	0	778	2,418	1,209
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	15,477	0	0	116,452	0	0	0	0	0	0	131,928	65,964
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	TREATMENT AND DISPOSAL PLANT														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	278,348	0	0	0	10,743	102,706	0	0	0	0	0	5,093	396,889	198,446
24	380.4 Treatment & Disposal	0	0	0	0	0	547,798	0	0	0	0	0	0	547,798	273,899
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	103,356	0	0	0	0	0	0	103,356	51,678
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	GENERAL PLANT														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	185	358	392	297	147	12,856	32	0	0	0	0	14,566	28,832	14,415
31	390.5 Office Furniture & Equipment	133	258	283	214	106	9,273	23	0	0	0	0	10,507	20,797	10,398
32	390.51 Computer Equipment	246	477	523	396	196	17,161	42	0	0	0	0	19,443	38,485	19,242
33	391.5 Transportation Equipment	181	351	385	291	144	12,613	31	0	0	0	0	14,290	28,286	14,143
34	392.5 Stores Equipment	0	1	1	1	0	27	0	0	0	0	0	30	60	30
35	393.5 Tools, Shop & Garage Equipment	52	101	111	84	41	3,626	9	0	0	0	0	4,108	8,131	4,066
36	394.5 Laboratory Equipment	365	707	776	587	291	25,428	63	0	0	0	0	28,810	57,026	28,513
37	395.5 Power Operated Equipment	17	33	36	27	14	1,181	3	0	0	0	0	1,339	2,650	1,324
38	396.5 Communication Equipment	74	143	157	119	59	5,156	13	0	0	0	0	5,842	11,563	5,782
39	397.5 Miscellaneous Equipment	8	16	18	14	7	586	1	0	0	0	0	664	1,315	657
40	398.5 Other Tangible Plant	195	378	414	314	155	13,588	34	0	0	0	0	15,395	30,474	15,237
41	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	COLLECTION PLANT	0	0	0	0	5,094	0	0	0	0	0	0	2,415	7,508	3,754
43	SYSTEM PUMPING PLANT	0	0	15,477	0	0	116,452	0	0	0	0	0	0	131,928	65,964
44	TREATMENT AND DISPOSAL PLANT	278,348	0	0	0	10,743	753,860	0	0	0	0	0	5,093	1,048,043	524,023
45	GENERAL PLANT	1,457	2,822	3,096	2,344	1,161	101,495	250	0	0	0	0	114,993	227,619	113,807
46	TOTAL GROSS ADDITIONS	279,805	2,822	18,572	2,344	16,997	971,807	250	0	0	0	0	122,500	1,415,099	707,548
47	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	TOTAL PIS LESS LAND	279,805	2,822	18,572	2,344	16,997	971,807	250	0	0	0	0	122,500	1,415,099	707,548

MONTHLY RETIREMENTS / AVERAGE

Company: SSU / County Plant Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-6 (S)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Total Retirements	(15) Average Retirements 1995
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	10,500	0	0	7,500	0	0	0	0	0	0	18,000	9,000
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	40,901	0	0	0	0	0	0	40,901	20,451
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	2	10	2	0	4	1	0	0	0	0	321	340	170
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	64	402	85	0	145	32	0	0	0	0	12,536	13,263	6,632
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	1	0	0	0	0	0	0	0	0	32	34	18
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	2	0	0	1	0	0	0	0	0	64	68	33
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	2	10	2	0	4	1	0	0	0	0	309	327	164
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	0	10,500	0	0	7,500	0	0	0	0	0	0	18,000	9,000
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	40,901	0	0	0	0	0	0	40,901	20,451
45	**GENERAL PLANT**	0	67	425	90	0	153	34	0	0	0	0	13,263	14,032	7,017
46	**TOTAL RETIREMENTS**	0	67	10,925	90	0	48,554	34	0	0	0	0	13,263	72,933	36,468
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	0	67	10,925	90	0	48,554	34	0	0	0	0	13,263	72,933	36,468

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / County Plant Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of adjustments for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-6 (S)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Total Adjustments	(15) Ave. Utility Adjustments 1995
1	INTANGIBLE PLANT														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	TREATMENT AND DISPOSAL PLANT														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	GENERAL PLANT														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	COLLECTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	SYSTEM PUMPING PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	TREATMENT AND DISPOSAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	GENERAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	TOTAL ADJUSTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	TOTAL PIS LESS LAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / County Plant Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the average balance for plant in service and the non-used and useful percentage and amount.

FPSC
Schedule: A-6 (S)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-2(S),A-7(S)

(1)		(2)	(3)	(4)
		Average Adjusted		
Line		Utility	1995 NON-USED & USEFUL	
No.	Account No. and Name	Balance	Percentage	Average
		A-6(S) 1 of 7	F-Schedules	Amount
1	**INTANGIBLE PLANT**			
2	351.1 Organization	2,095	0.00%	0
3	352.1 Franchises	11,623	0.00%	0
4	389.1 Other Plant & Misc. Equipment	153	0.00%	0
5	**COLLECTION PLANT**			
6	353.2 Land & Land Rights	56,953	0.00%	0
7	354.2 Structures & Improvements	14,686	12.31%	1,808
8	360.2 Collection Sewers - Force	2,268,881	6.37%	144,536
9	361.2 Collection Sewers - Gravity	3,672,272	8.63%	316,834
10	362.2 Special Collecting	0	0.00%	0
11	363.2 Services to Customers	926,193	0.00%	0
12	364.2 Flow Measuring Devices	53,752	0.00%	0
13	365.2 Flow Measuring Installation	1,245	0.00%	0
14	389.2 Other Plant & Misc. Equipment	124	0.00%	0
15	**SYSTEM PUMPING PLANT**			
16	353.3 Land & Land Rights	41,336	0.00%	0
17	354.3 Structures & Improvements	7,962	12.38%	986
18	370.3 Receiving Wells	384,804	9.21%	35,446
19	371.3 Pumping Equipment	1,444,869	9.08%	131,238
20	389.3 Other Plant & Misc. Equipment	588	10.54%	62
21	**TREATMENT AND DISPOSAL PLANT**			
22	353.4 Land & Land Rights	10,398	0.00%	0
23	354.4 Structures & Improvements	1,301,287	19.87%	258,512
24	380.4 Treatment & Disposal	2,363,341	17.21%	406,762
25	381.4 Plant Sewers	435,161	19.40%	84,406
26	382.4 Outfall Sewer Lines	172,124	18.96%	32,641
27	389.4 Other Plant & Misc. Equipment	73,178	18.56%	13,582
28	**GENERAL PLANT**			
29	353.5 Land & Land Rights	26,656	0.00%	0
30	354.5 Structures & Improvements	251,890	0.00%	0
31	390.5 Office Furniture & Equipment	155,391	0.00%	0
32	390.51 Computer Equipment	376,458	0.00%	0
33	391.5 Transportation Equipment	224,870	0.00%	0
34	392.5 Stores Equipment	2,390	0.00%	0
35	393.5 Tools, Shop & Garage Equipment	85,301	0.00%	0
36	394.5 Laboratory Equipment	51,578	0.00%	0
37	395.5 Power Operated Equipment	81,847	0.00%	0
38	396.5 Communication Equipment	42,432	0.00%	0
39	397.5 Miscellaneous Equipment	19,868	0.00%	0
40	398.5 Other Tangible Plant	15,774	0.00%	0
41	**INTANGIBLE PLANT**	13,871	0.00%	0
42	**COLLECTION PLANT**	6,994,105	6.62%	463,178
43	**SYSTEM PUMPING PLANT**	1,879,558	8.92%	167,732
44	**TREATMENT AND DISPOSAL PLANT**	4,355,490	18.27%	795,903
45	**GENERAL PLANT**	1,334,454	0.00%	0
46	**TOTAL PLANT IN SERVICE**	14,577,477	9.79%	1,426,813
47	**LAND & LAND RIGHTS**	135,343	0.00%	0
48	**TOTAL PIS LESS LAND**	14,442,134	9.88%	1,426,813

Note:
1. Non-used and Useful percent is calculated at the plant level. Summaries reflect a weighted composite rate.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER NON USED & USEFUL PLANT - 1995
SUMMARY

Company: SSU / County Plant Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a summary of the items included in Non-Used and Useful Plant. Submit additional supporting schedules if necessary.

FPSC
Schedule: A-7 (S)
Page 1 of 1
Preparer: Kimball
Recap schedules: A-2(S)

(1)		(2)	(3)	(4)	(5)
		AVERAGE 1995 - NON-USED & USEFUL			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Plant in Service	1,426,813	0	1,426,813	A-6 (S)
2	Land	0	0	0	A-6 (S)
3	Less: Accumulated Depreciation	(417,479)	0	(417,479)	A-10 (S)
4	CIAC	(92,263)	0	(92,263)	A-12 (S)
5	Accumulated Amort. of CIAC	16,086	0	16,086	A-14 (S)
6	Advances for Construction	0	0	0	A-16 (S)
7	Other	0	0	0	A-20 (S)
8	**TOTAL SEWER NON-USED & USEFUL**	933,157	0	933,157	

7/25/95 11:44 AM A07S.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / County Plant Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer seperately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

Schedule: A-8 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer Accum. Depr. Year-End Balances
1	**Balance per order 12/31/84**	0
2	Utility Adjustments to ordered balance (1)	0
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	
8	**Balance per order 12/31/85**	0
9	Utility Adjustments to ordered balance (1)	0
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	
15	**Balance per order 12/31/86**	0
16	Utility Adjustments to ordered balance (1)	0
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	
22	**Balance per books 12/21/87 (Valrico Hills)**	0
23	Utility Adjustments to ordered balance (1)	11,589
24	1988 Additions	0
25	1988 Retirements	2,844
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	2,844
29	**Balance per order 12/31/88 (Lake Gibson)**	14,433
30	Utility Adjustments to ordered balance (1)	64,953
31	1989 Additions	0
32	1989 Retirements	14,360
33	1989 Adjustments	2,361
34	1989 Net Additions	0
35	**12/31/89 Balance**	11,999
36	**Balance per order 12/31/89**	91,385
37	Utility Adjustments to ordered balance (1)	0
38	1990 Additions	0
39	1990 Retirements	16,338
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	16,338
		107,723

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / County Plant Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-9 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Sewer Accum. Depr Year-End Balances
1	**12/31/90 Balance**		107,723
2	**Balance per order 08/31/91(Seaboard)**		1,077,373
3	Utility Adjustments to ordered (1)		0
4	1991 Additions		42,535
5	1991 Retirements		4,135
6	1991 Adjustments		0
7	1991 Net Additions		38,400
8	**12/31/91 Balance**		1,223,495
9	**Balance per order 12/31/91 (Spring Hill)**		2,517,058
10	Utility Adjustments to ordered (1)		(219,465)
11	1992 Additions		281,005
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		281,005
15	**12/31/92 Balance**		3,802,093
16	**Balance per order12/31/92**		0
17	Utility Adjustments to ordered (1)		0
18	1993 Additions		334,508
19	1993 Retirements		15,000
20	1993 Adjustments	General Plant Allocation True-up	209,343
21	1993 Net Additions		528,851
22	**12/31/93 Balance**		4,330,944
23	**Balance per order 12/31/93**		0
24	Utility Adjustments to ordered		0
25	1994 Additions		509,307
26	1994 Retirements		842,987
27	1994 Adjustments		0
28	1994 Net Additions		(333,680)
29	**12/31/94 Balance**		3,997,264
30	**Balance per order 12/31/94**		0
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(4,515)
32	**1995 Additions**		584,440
33	**1995 Retirements**		72,933
34	**1995 Adjustments**		0
35	**1995 Net Additions**		511,507
36	**12/31/95 Balance**		4,504,257
37	**Balance per order 12/31/95**		
38	Utility Adjustments to ordered (1)		
39	**1996 Additions**		
40	**1996 Retirements**		
41	**1996 Adjustments**		
42	**1996 Net Additions**		
43	**12/31/96 Balance**		

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

7/25/95 11:42 AM A08S2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / County Plant Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation by account for the the prior year and the test year.

FPSC
Schedule: A-10 (S)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-8(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1995 ACCUMULATED DEPRECIATION					1995 AVERAGE BALANCE		
Line No.	Account No. and Name	Balance Per Books 12/31/94	Net Additions	Balance Per Books 12/31/95	Utility Adjustments	Adjusted Balance 12/31/95	Balance Per Books	Utility Adjustments	Adjusted Utility Balance
1	**INTANGIBLE PLANT**								
2	351.1 Organization	423	52	475	0	475	449	0	449
3	352.1 Franchises	1,668	290	1,958	0	1,958	1,814	0	1,814
4	389.1 Other Plant & Misc. Equipment	2,247	6	2,253	0	2,253	2,250	0	2,250
5	**COLLECTION PLANT**								
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	10,991	460	11,451	0	11,451	11,222	0	11,222
8	360.2 Collection Sewers - Force	112,037	51,961	163,998	0	163,998	138,019	0	138,019
9	361.2 Collection Sewers - Gravity	1,328,633	79,911	1,408,544	0	1,408,544	1,368,589	0	1,368,589
10	362.2 Special Collecting	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	241,378	23,525	264,903	0	264,903	253,142	0	253,142
12	364.2 Flow Measuring Devices	14,959	2,986	17,945	0	17,945	16,454	0	16,454
13	365.2 Flow Measuring Installation	475	33	508	0	508	492	0	492
14	389.2 Other Plant & Misc. Equipment	30	5	35	0	35	33	0	33
15	**SYSTEM PUMPING PLANT**								
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	3,020	245	3,265	0	3,265	3,143	0	3,143
18	370.3 Receiving Wells	49,095	12,809	61,904	0	61,904	55,500	0	55,500
19	371.3 Pumping Equipment	626,826	63,537	690,363	0	690,363	658,596	0	658,596
20	389.3 Other Plant & Misc. Equipment	172	28	200	0	200	187	0	187
21	**TREATMENT AND DISPOSAL PLANT**								
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	365,256	40,323	405,579	0	405,579	385,419	0	385,419
24	380.4 Treatment & Disposal	560,254	87,426	647,680	0	647,680	603,967	0	603,967
25	381.4 Plant Sewers	85,159	12,396	97,555	0	97,555	91,358	0	91,358
26	382.4 Outfall Sewer Lines	33,295	5,722	39,017	0	39,017	36,157	0	36,157
27	389.4 Other Plant & Misc. Equipment	14,144	4,051	18,195	0	18,195	16,170	0	16,170
28	**GENERAL PLANT**								
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	53,908	5,958	59,867	0	59,867	56,888	0	56,888
31	390.5 Office Furniture & Equipment	65,158	10,364	75,522	0	75,522	70,340	0	70,340
32	390.51 Computer Equipment	118,976	62,756	181,732	0	181,732	150,353	0	150,353
33	391.5 Transportation Equipment	143,484	24,223	167,707	0	167,707	155,595	0	155,595
34	392.5 Stores Equipment	688	133	821	0	821	754	0	754
35	393.5 Tools, Shop & Garage Equipment	40,322	5,298	45,620	0	45,620	42,971	0	42,971
36	394.5 Laboratory Equipment	5,827	3,441	9,268	0	9,268	7,548	0	7,548
37	395.5 Power Operated Equipment	78,023	6,750	84,773	0	84,773	81,398	0	81,398
38	396.5 Communication Equipment	18,131	4,243	22,374	0	22,374	20,252	0	20,252
39	397.5 Miscellaneous Equipment	2,789	998	3,787	0	3,787	3,288	0	3,288
40	398.5 Other Tangible Plant	15,382	1,578	16,960	0	16,960	16,171	0	16,171
41	**INTANGIBLE PLANT**	4,338	348	4,686	0	4,686	4,513	0	4,513
42	**COLLECTION PLANT**	1,708,503	158,881	1,867,384	0	1,867,384	1,787,951	0	1,787,951
43	**SYSTEM PUMPING PLANT**	679,113	76,619	755,732	0	755,732	717,426	0	717,426
44	**TREATMENT AND DISPOSAL PLANT**	1,058,107	149,918	1,208,025	0	1,208,025	1,133,071	0	1,133,071
45	**GENERAL PLANT**	542,688	125,742	668,430	0	668,430	605,558	0	605,558
46	**TOTAL SEWER ACCUM. DEPR.**	3,992,748	511,508	4,504,257	0	4,504,257	4,248,519	0	4,248,519

7/25/95 11:45 AM A10S1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / County Plant Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide month ending balances for accumulated depreciation by account for each month of the test year, the ending balance of the prior year and the test year average balance.

FPSC
Schedule: A-10 (S)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-8(S)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/95	(15) Net Additions	(16) Average Balance 1995
1	**INTANGIBLE PLANT**															
2	351.1 Organization	423	427	431	435	439	443	451	455	459	463	467	471	475	52	449
3	352.1 Franchises	1,668	1,692	1,716	1,740	1,764	1,788	1,814	1,838	1,862	1,886	1,910	1,934	1,958	290	1,814
4	389.1 Other Plant & Misc. Equipment	2,247	2,247	2,247	2,247	2,247	2,247	2,253	2,253	2,253	2,253	2,253	2,253	2,253	6	2,250
5	**COLLECTION PLANT**															
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	10,991	11,029	11,067	11,105	11,143	11,181	11,223	11,261	11,299	11,337	11,375	11,413	11,451	460	11,222
8	360.2 Collection Sewers - Force	112,037	116,367	120,697	125,027	129,357	133,687	138,018	142,348	146,678	151,008	155,338	159,668	163,998	51,961	138,019
9	361.2 Collection Sewers - Gravity	1,328,633	1,335,293	1,341,953	1,348,613	1,355,273	1,361,933	1,368,584	1,375,244	1,381,904	1,388,564	1,395,224	1,401,884	1,408,544	79,911	1,368,589
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	241,378	243,338	245,298	247,258	249,218	251,178	253,143	255,103	257,063	259,023	260,983	262,943	264,903	23,525	253,142
12	364.2 Flow Measuring Devices	14,959	15,208	15,457	15,706	15,955	16,204	16,451	16,700	16,949	17,198	17,447	17,696	17,945	2,986	16,454
13	365.2 Flow Measuring Installation	475	478	481	484	487	490	490	493	496	499	502	505	508	33	492
14	389.2 Other Plant & Misc. Equipment	30	30	30	30	30	30	35	35	35	35	35	35	35	5	33
15	**SYSTEM PUMPING PLANT**															
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	3,020	3,040	3,060	3,080	3,100	3,120	3,145	3,165	3,185	3,205	3,225	3,245	3,265	245	3,143
18	370.3 Receiving Wells	49,095	50,162	51,229	52,296	53,363	54,430	55,502	56,568	57,636	58,703	59,770	60,837	61,904	12,809	55,500
19	371.3 Pumping Equipment	626,826	633,621	640,416	636,711	643,506	650,301	649,593	656,388	663,183	669,978	676,773	683,568	690,363	63,537	658,596
20	389.3 Other Plant & Misc. Equipment	172	174	176	178	180	182	188	190	192	194	196	198	200	28	187
21	**TREATMENT AND DISPOSAL PLANT**															
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	365,256	368,816	371,976	375,336	378,696	382,056	385,419	388,779	392,139	395,499	398,859	402,219	405,579	40,323	385,419
24	380.4 Treatment & Disposal	560,254	570,948	581,642	592,336	603,030	613,724	583,516	594,210	604,904	615,598	626,292	636,986	647,680	87,426	603,967
25	381.4 Plant Sewers	85,159	86,192	87,225	88,258	89,291	90,324	91,357	92,390	93,423	94,456	95,489	96,522	97,555	12,396	91,358
26	382.4 Outfall Sewer Lines	33,295	33,772	34,249	34,726	35,203	35,680	36,155	36,632	37,109	37,586	38,063	38,540	39,017	5,722	36,157
27	389.4 Other Plant & Misc. Equipment	14,144	14,482	14,820	15,158	15,496	15,834	16,167	16,505	16,843	17,181	17,519	17,857	18,195	4,051	16,170
28	**GENERAL PLANT**															
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	53,908	54,434	54,959	55,474	55,998	56,524	57,033	57,558	58,084	58,610	59,136	59,662	59,867	5,958	56,888
31	390.5 Office Furniture & Equipment	65,158	66,022	66,886	67,750	68,614	69,478	70,338	71,202	72,066	72,930	73,794	74,658	75,522	10,364	70,340
32	390.51 Computer Equipment	118,976	124,205	129,434	134,663	139,892	145,121	150,358	155,587	160,816	166,045	171,274	176,503	181,732	62,756	150,353
33	391.5 Transportation Equipment	143,484	146,808	149,869	152,391	155,430	158,554	161,531	164,623	167,747	170,871	173,995	177,119	167,707	24,223	155,595
34	392.5 Stores Equipment	688	699	710	721	732	743	755	766	777	788	799	810	821	133	754
35	393.5 Tools, Shop & Garage Equipment	40,322	40,767	41,212	41,656	42,101	42,546	42,983	43,428	43,873	44,318	44,763	45,208	45,620	5,298	42,971
36	394.5 Laboratory Equipment	5,827	6,114	6,401	6,688	6,975	7,262	7,546	7,833	8,120	8,407	8,694	8,981	9,268	3,441	7,548
37	395.5 Power Operated Equipment	78,023	78,592	79,161	79,728	80,296	80,865	81,423	81,992	82,561	83,130	83,699	84,268	84,773	6,750	81,398
38	396.5 Communication Equipment	18,131	18,485	18,839	19,193	19,547	19,901	20,250	20,604	20,958	21,312	21,666	22,020	22,374	4,243	20,252
39	397.5 Miscellaneous Equipment	2,789	2,899	3,007	3,107	3,215	3,325	3,436	3,546	3,656	3,766	3,876	3,986	3,787	998	3,286
40	398.5 Other Tangible Plant	15,382	15,513	15,644	15,775	15,906	16,037	16,174	16,305	16,436	16,567	16,698	16,829	16,960	1,578	16,171
41	**INTANGIBLE PLANT**	4,338	4,366	4,394	4,422	4,450	4,478	4,518	4,546	4,574	4,602	4,630	4,658	4,686	348	4,513
42	**COLLECTION PLANT**	1,708,503	1,721,743	1,734,983	1,748,223	1,761,463	1,774,703	1,787,944	1,801,184	1,814,424	1,827,664	1,840,904	1,854,144	1,867,384	158,881	1,787,951
43	**SYSTEM PUMPING PLANT**	679,113	686,997	694,881	692,295	700,149	708,033	708,428	716,312	724,196	732,080	739,964	747,848	755,732	76,619	717,426
44	**TREATMENT AND DISPOSAL PLANT**	1,058,107	1,074,009	1,089,911	1,105,813	1,121,715	1,137,617	1,112,613	1,128,515	1,144,417	1,160,319	1,176,221	1,192,123	1,208,025	149,918	1,133,071
45	**GENERAL PLANT**	542,868	554,338	565,920	577,145	588,705	600,356	611,826	623,443	635,093	646,743	658,393	670,043	668,430	125,742	606,558
46	**TOTAL SEWER ACCUM. DEPR.**	3,992,748	4,041,452	4,090,089	4,127,868	4,176,482	4,225,186	4,225,329	4,274,000	4,322,704	4,371,408	4,420,112	4,468,816	4,504,257	511,508	4,248,519

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / County Plant Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year additions to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Net Additions	(15) Average Net Additions 1995
1	INTANGIBLE PLANT														
2	351.1 Organization	4	4	4	4	4	8	4	4	4	4	4	4	52	26
3	352.1 Franchises	24	24	24	24	24	26	24	24	24	24	24	24	290	146
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	6	0	0	0	0	0	0	6	3
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	38	38	38	38	38	42	38	38	38	38	38	38	460	231
8	360.2 Collection Sewers - Force	4,330	4,330	4,330	4,330	4,330	4,331	4,330	4,330	4,330	4,330	4,330	4,330	51,961	25,982
9	361.2 Collection Sewers - Gravity	6,660	6,660	6,660	6,660	6,660	6,651	6,660	6,660	6,660	6,660	6,660	6,660	79,911	39,956
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	1,960	1,960	1,960	1,960	1,960	1,965	1,960	1,960	1,960	1,960	1,960	1,960	23,525	11,764
12	364.2 Flow Measuring Devices	249	249	249	249	249	247	249	249	249	249	249	249	2,986	1,495
13	365.2 Flow Measuring Installation	3	3	3	3	3	0	3	3	3	3	3	3	33	17
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	5	0	0	0	0	0	0	5	3
15	SYSTEM PUMPING PLANT														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	20	20	20	20	20	25	20	20	20	20	20	20	245	123
18	370.3 Receiving Wells	1,067	1,067	1,067	1,067	1,067	1,072	1,067	1,067	1,067	1,067	1,067	1,067	12,809	6,405
19	371.3 Pumping Equipment	6,795	6,795	(3,705)	6,795	6,795	(708)	6,795	6,795	6,795	6,795	6,795	6,795	63,537	31,770
20	389.3 Other Plant & Misc. Equipment	2	2	2	2	2	6	2	2	2	2	2	2	28	15
21	TREATMENT AND DISPOSAL PLANT														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	3,360	3,360	3,360	3,360	3,360	3,363	3,360	3,360	3,360	3,360	3,360	3,360	40,323	20,163
24	380.4 Treatment & Disposal	10,694	10,694	10,694	10,694	10,694	(30,208)	10,694	10,694	10,694	10,694	10,694	10,694	87,426	43,713
25	381.4 Plant Sewers	1,033	1,033	1,033	1,033	1,033	1,033	1,033	1,033	1,033	1,033	1,033	1,033	12,398	6,199
26	382.4 Outfall Sewer Lines	477	477	477	477	477	475	477	477	477	477	477	477	5,722	2,862
27	389.4 Other Plant & Misc. Equipment	338	338	338	338	338	333	338	338	338	338	338	338	4,051	2,026
28	GENERAL PLANT														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	526	524	516	524	526	508	525	526	526	526	526	205	5,958	2,978
31	390.5 Office Furniture & Equipment	864	864	864	864	864	860	864	864	864	864	864	864	10,364	5,183
32	390.51 Computer Equipment	5,229	5,229	5,229	5,229	5,229	5,237	5,229	5,229	5,229	5,229	5,229	5,229	62,756	31,378
33	391.5 Transportation Equipment	3,124	3,060	2,722	3,039	3,124	2,977	3,092	3,124	3,124	3,124	3,124	(9,412)	24,223	12,112
34	392.5 Stores Equipment	11	11	11	11	11	12	11	11	11	11	11	11	133	67
35	393.5 Tools, Shop & Garage Equipment	445	445	444	445	445	437	445	445	445	445	445	413	5,298	2,649
36	394.5 Laboratory Equipment	287	287	287	287	287	284	287	287	287	287	287	287	3,441	1,722
37	395.5 Power Operated Equipment	569	569	567	569	569	558	569	569	569	569	569	505	6,750	3,374
38	396.5 Communication Equipment	354	354	354	354	354	349	354	354	354	354	354	354	4,243	2,123
39	397.5 Miscellaneous Equipment	110	108	100	108	110	111	109	110	110	110	110	(199)	998	499
40	398.5 Other Tangible Plant	131	131	131	131	131	137	131	131	131	131	131	131	1,578	790
41	INTANGIBLE PLANT	28	28	28	28	28	40	28	28	28	28	28	28	348	175
42	COLLECTION PLANT	13,240	13,240	13,240	13,240	13,240	13,241	13,240	13,240	13,240	13,240	13,240	13,240	158,881	79,448
43	SYSTEM PUMPING PLANT	7,884	7,884	(2,616)	7,884	7,884	395	7,884	7,884	7,884	7,884	7,884	7,884	76,619	38,313
44	TREATMENT AND DISPOSAL PLANT	15,902	15,902	15,902	15,902	15,902	(25,004)	15,902	15,902	15,902	15,902	15,902	15,902	149,918	74,963
45	GENERAL PLANT	11,650	11,583	11,225	11,560	11,650	11,471	11,616	11,650	11,650	11,650	11,650	(1,613)	125,742	62,875
46	TOTAL NET ADDITIONS	48,704	48,637	37,779	48,614	48,704	143	48,670	48,704	48,704	48,704	48,704	35,441	511,508	255,774

866

Note: May not cross foot ... to rounding.

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / County Plant Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year gross additions to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Gross Additions	(15) Average Gross Add. 1995
1	**INTANGIBLE PLANT**														
2	351.1 Organization	4	4	4	4	4	8	4	4	4	4	4	4	52	26
3	352.1 Franchises	24	24	24	24	24	26	24	24	24	24	24	24	291	146
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	6	0	0	0	0	0	0	6	3
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	38	38	38	38	38	42	38	38	38	38	38	38	460	230
8	360.2 Collection Sewers - Force	4,330	4,330	4,330	4,330	4,330	4,331	4,330	4,330	4,330	4,330	4,330	4,330	51,961	25,980
9	361.2 Collection Sewers - Gravity	6,660	6,660	6,660	6,660	6,660	6,651	6,660	6,660	6,660	6,660	6,660	6,660	79,911	39,955
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	1,960	1,960	1,960	1,960	1,960	1,965	1,960	1,960	1,960	1,960	1,960	1,960	23,525	11,761
12	364.2 Flow Measuring Devices	249	249	249	249	249	247	249	249	249	249	249	249	2,988	1,493
13	365.2 Flow Measuring Installation	3	3	3	3	3	0	3	3	3	3	3	3	33	16
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	5	0	0	0	0	0	0	5	3
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	20	20	20	20	20	25	20	20	20	20	20	20	245	122
18	370.3 Receiving Wells	1,067	1,067	1,067	1,067	1,067	1,072	1,067	1,067	1,067	1,067	1,067	1,067	12,810	6,405
19	371.3 Pumping Equipment	6,795	6,795	6,795	6,795	6,795	6,792	6,795	6,795	6,795	6,795	6,795	6,795	81,538	40,770
20	389.3 Other Plant & Misc. Equipment	2	2	2	2	2	6	2	2	2	2	2	2	29	15
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	3,360	3,360	3,360	3,360	3,360	3,363	3,360	3,360	3,360	3,360	3,360	3,360	40,323	20,160
24	380.4 Treatment & Disposal	10,694	10,694	10,694	10,694	10,694	10,693	10,694	10,694	10,694	10,694	10,694	10,694	128,327	64,164
25	381.4 Plant Sewers	1,033	1,033	1,033	1,033	1,033	1,033	1,033	1,033	1,033	1,033	1,033	1,033	12,395	6,197
26	382.4 Outfall Sewer Lines	477	477	477	477	477	475	477	477	477	477	477	477	5,721	2,861
27	389.4 Other Plant & Misc. Equipment	338	338	338	338	338	333	338	338	338	338	338	338	4,052	2,026
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	526	526	526	526	526	512	526	526	526	526	526	526	6,297	3,148
31	390.5 Office Furniture & Equipment	864	864	864	864	864	860	864	864	864	864	864	864	10,365	5,182
32	390.51 Computer Equipment	5,229	5,229	5,229	5,229	5,229	5,237	5,229	5,229	5,229	5,229	5,229	5,229	62,755	31,378
33	391.5 Transportation Equipment	3,124	3,124	3,124	3,124	3,124	3,122	3,124	3,124	3,124	3,124	3,124	3,124	37,486	18,743
34	392.5 Stores Equipment	11	11	11	11	11	12	11	11	11	11	11	11	133	67
35	393.5 Tools, Shop & Garage Equipment	445	445	445	445	445	437	445	445	445	445	445	445	5,331	2,665
36	394.5 Laboratory Equipment	287	287	287	287	287	284	287	287	287	287	287	287	3,440	1,719
37	395.5 Power Operated Equipment	569	569	569	569	569	559	569	569	569	569	569	569	6,818	3,409
38	396.5 Communication Equipment	354	354	354	354	354	349	354	354	354	354	354	354	4,243	2,122
39	397.5 Miscellaneous Equipment	110	110	110	110	110	115	110	110	110	110	110	110	1,325	663
40	398.5 Other Tangible Plant	131	131	131	131	131	137	131	131	131	131	131	131	1,577	788
41	**INTANGIBLE PLANT**	28	28	28	28	28	40	28	28	28	28	28	28	349	175
42	**COLLECTION PLANT**	13,240	13,240	13,240	13,240	13,240	13,241	13,240	13,240	13,240	13,240	13,240	13,240	158,880	79,436
43	**SYSTEM PUMPING PLANT**	7,884	7,884	7,884	7,884	7,884	7,895	7,884	7,884	7,884	7,884	7,884	7,884	94,621	47,312
44	**TREATMENT AND DISPOSAL PLANT**	15,902	15,902	15,902	15,902	15,902	15,897	15,902	15,902	15,902	15,902	15,902	15,902	190,818	95,408
45	**GENERAL PLANT**	11,650	11,650	11,650	11,650	11,650	11,624	11,650	11,650	11,650	11,650	11,650	11,650	139,771	69,884
46	**TOTAL GROSS ADDITIONS**	48,704	48,704	48,704	48,704	48,704	48,697	48,704	48,704	48,704	48,704	48,704	48,704	584,440	292,217

MONTHLY RETIREMENTS / AVERAGE

Company: SSU / County Plant Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Avs. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year retirements to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Total Retirements	(15) Average Retirements 1995
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	10,500	0	0	7,500	0	0	0	0	0	0	18,000	9,000
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	40,901	0	0	0	0	0	0	40,901	20,451
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	2	10	2	0	4	1	0	0	0	0	321	340	170
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	64	402	85	0	145	32	0	0	0	0	12,536	13,263	6,632
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	1	0	0	0	0	0	0	0	0	32	34	18
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	2	0	0	1	0	0	0	0	0	64	68	33
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	2	10	2	0	4	1	0	0	0	0	309	327	164
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	0	10,500	0	0	7,500	0	0	0	0	0	0	18,000	9,000
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	40,901	0	0	0	0	0	0	40,901	20,451
45	**GENERAL PLANT**	0	67	425	90	0	153	34	0	0	0	0	13,263	14,032	7,017
46	**TOTAL RETIREMENTS**	0	67	10,925	90	0	48,554	34	0	0	0	0	13,263	72,933	36,468

868

Note: May not cross(to rounding

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / County Plant Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year adjustments to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Total Adjustments	(15) Ave. Utility Adjustments 1995
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / County Plant Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the average balance for accumulated depreciation, accumulated amortization of CIAC and show the non-used and useful percentage and amount.

FPSC
Schedule: A-10 (S)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(S)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-10(S) 1 of 7	(3) 1995 NON-USED & USEFUL Percentage F-Schedules	(4) 1995 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	351.1 Organization	449	0.00%	0
3	352.1 Franchises	1,814	0.00%	0
4	389.1 Other Plant & Misc. Equipment	2,250	0.00%	0
5	**COLLECTION PLANT**			
6	353.2 Land & Land Rights	0	0.00%	0
7	354.2 Structures & Improvements	11,222	13.28%	1,490
8	360.2 Collection Sewers - Force	138,019	8.76%	12,087
9	361.2 Collection Sewers - Gravity	1,368,589	8.27%	113,204
10	362.2 Special Collecting	0	0.00%	0
11	363.2 Services to Customers	253,142	0.00%	0
12	364.2 Flow Measuring Devices	16,454	0.00%	0
13	365.2 Flow Measuring Installation	492	0.00%	0
14	389.2 Other Plant & Misc. Equipment	33	0.00%	0
15	**SYSTEM PUMPING PLANT**			
16	353.3 Land & Land Rights	0	0.00%	0
17	354.3 Structures & Improvements	3,143	10.75%	338
18	370.3 Receiving Wells	55,500	8.88%	4,926
19	371.3 Pumping Equipment	658,596	8.84%	58,187
20	389.3 Other Plant & Misc. Equipment	187	11.76%	22
21	**TREATMENT AND DISPOSAL PLANT**			
22	353.4 Land & Land Rights	0	0.00%	0
23	354.4 Structures & Improvements	385,419	21.92%	84,489
24	380.4 Treatment & Disposal	603,967	19.05%	115,085
25	381.4 Plant Sewers	91,358	20.72%	18,932
26	382.4 Outfall Sewer Lines	36,157	16.66%	6,023
27	389.4 Other Plant & Misc. Equipment	16,170	16.67%	2,696
28	**GENERAL PLANT**			
29	353.5 Land & Land Rights	0	0.00%	0
30	354.5 Structures & Improvements	56,888	0.00%	0
31	390.5 Office Furniture & Equipment	70,340	0.00%	0
32	390.51 Computer Equipment	150,353	0.00%	0
33	391.5 Transportation Equipment	155,595	0.00%	0
34	392.5 Stores Equipment	754	0.00%	0
35	393.5 Tools, Shop & Garage Equipment	42,971	0.00%	0
36	394.5 Laboratory Equipment	7,548	0.00%	0
37	395.5 Power Operated Equipment	81,398	0.00%	0
38	396.5 Communication Equipment	20,252	0.00%	0
39	397.5 Miscellaneous Equipment	3,288	0.00%	0
40	398.5 Other Tangible Plant	16,171	0.00%	0
41	**INTANGIBLE PLANT**	4,513	0.00%	0
42	**COLLECTION PLANT**	1,787,951	7.09%	126,781
43	**SYSTEM PUMPING PLANT**	717,426	8.85%	63,473
44	**TREATMENT AND DISPOSAL PLANT**	1,133,071	20.05%	227,225
45	**GENERAL PLANT**	605,558	0.00%	0
46	**TOTAL SEWER ACCUM. DEPR.**	4,248,519	9.83%	417,479

Note:
1. Non-used and Useful percent is calculated at the plant level. Summaries reflect a weighted composite rate.

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / County Plant Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-11 (S)

Preparer: Kimball

Line No.	(1) Description	(2) Sewer CIAC Year-End Balances
1	**Balance per order 12/31/84**	0
2	Utility Adjustments to ordered balance (1)	0
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8	**Balance per order 12/31/85**	0
9	Utility Adjustments to ordered balance (1)	0
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15	**Balance per order 12/31/86**	0
16	Utility Adjustments to ordered balance (1)	0
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22	**Balance per books 12/21/87 (Valrico Hills)**	0
23	Utility Adjustments to ordered balance (1)	0
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29	**Balance per order 12/31/88 (Lake Gibson)**	107,899
30	Utility Adjustments to ordered balance (1)	0
31	1989 Additions	1,150
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	1,150
35	**12/31/89 Balance**	109,049
36	**Balance per order 12/31/89**	0
37	Utility Adjustments to ordered balance (1)	0
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	109,049

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / County Plant Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-11 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer CIAC Year-End Balances
1	**12/31/90 Balance**	109,049
2	**Balance per order 08/31/91(Seaboard)**	164,787
3	Utility Adjustments to ordered (1)	0
4	1991 Additions	375
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	375
8	**12/31/91 Balance**	274,211
9	**Balance per order 12/31/91 (Spring Hill)**	3,377,145
10	Utility Adjustments to ordered (1)	0
11	1992 Additions	257,789
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	257,789
15	**12/31/92 Balance**	3,909,145
16	**Balance per order12/31/92**	0
17	Utility Adjustments to ordered (1)	0
18	1993 Additions	59,733
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	59,733
22	**12/31/93 Balance**	3,968,878
23	**Balance per order 12/31/93**	0
24	Utility Adjustments to ordered	0
25	1994 Additions	135,664
26	1994 Retirements	58,546
27	1994 Adjustments	0
28	1994 Net Additions	77,118
29	**12/31/94 Balance**	4,045,996
30	**Balance per order 12/31/94**	0
31	Utility Adjustments to ordered (1)	0
32	1995 Additions	164,256
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	164,256
36	**12/31/95 Balance**	4,210,252
37	**Balance per order 12/31/95**	
38	Utility Adjustments to ordered (1)	
39	1996 Additions	
40	1996 Retirements	
41	1996 Adjustments	
42	1996 Net Additions	
43	**12/31/96 Balance**	

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / County Plant Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the beginning, ending and average balances of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-12 (S)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-7(S), A-11(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1995 CONTRIBUTIONS IN AID OF CONSTRUCTION					1995 AVERAGE BALANCE			1995 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/94	Net Additions	Balance Per Books 12/31/95	Utility Adjustments	Adjusted Balance 12/31/95	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	2,088,026	44,958	2,132,984	0	2,132,984	2,110,505	0	2,110,505	0.00%	0
2	Line/Main Extensions	326,497	102,837	429,334	0	429,334	377,916	0	377,916	0.00%	0
3	Contributed Lines	761,537	0	761,537	0	761,537	761,537	0	761,537	7.95%	60,567
4	Cont. Prpty Other than Lines	320,808	0	320,808	0	320,808	320,808	0	320,808	9.88%	31,696
5	Service Installation Fees	549,130	16,461	565,591	0	565,591	557,360	0	557,360	0.00%	0
6	**TOTAL SEWER CIAC**	4,045,997	164,256	4,210,253	0	4,210,253	4,128,125	0	4,128,125	2.23%	92,263
7	**FPSC MARGIN RESERVE - CIAC**				149,067	149,067	0	74,534	74,534		

Column:
(10) from Schedule A-6 (page 7 of 7)

Note:
1. Non-used and Useful percent is calculated at the plant level. Summaries reflect a weighted composite rate.

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / County Plant Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the CIAC balances by month by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-12 (S)
Page 2 of 6
Preparer: Kimball
Recap schedules: A-2(S),A-11(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Description	Ending Balance 12/31/94	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Ending Balance 12/31/95	Net Additions	Average Balance 1995
1	Plant Capacity Fees	2,066,026	2,091,772	2,095,519	2,099,265	2,103,012	2,106,758	2,110,505	2,114,251	2,117,998	2,121,744	2,125,491	2,129,237	2,132,984	44,958	2,110,505
2	Line/Main Extensions	326,497	335,087	343,637	352,206	360,776	369,346	377,916	386,485	395,055	403,625	412,195	420,764	429,334	102,837	377,916
3	Contributed Lines	761,537	761,537	761,537	761,537	761,537	761,537	761,537	761,537	761,537	761,537	761,537	761,537	761,537	0	761,537
4	Cont. Prpty Other than Lines	320,808	320,808	320,808	320,808	320,808	320,808	320,808	320,808	320,808	320,808	320,808	320,808	320,808	0	320,808
5	Service Installation Fees	549,130	550,502	551,873	553,245	554,617	555,989	557,360	558,732	560,104	561,476	562,847	564,219	565,591	16,461	557,360
6	TOTAL SEWER CIAC	4,045,997	4,059,685	4,073,373	4,087,061	4,100,749	4,114,437	4,128,125	4,141,813	4,155,501	4,169,189	4,182,877	4,196,565	4,210,253	164,256	4,128,125

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / County Plant Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year net additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (S)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Additions	(15) Average Net Add. 1995
1	Plant Capacity Fees	3,747	3,747	3,747	3,747	3,747	3,747	3,747	3,747	3,747	3,747	3,747	3,747	44,958	22,479
2	Line/Main Extensions	8,570	8,570	8,570	8,570	8,570	8,570	8,570	8,570	8,570	8,570	8,570	8,570	102,837	51,419
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	1,372	1,372	1,372	1,372	1,372	1,372	1,372	1,372	1,372	1,372	1,372	1,372	16,461	8,231
6	TOTAL	13,688	13,688	13,688	13,688	13,688	13,688	13,688	13,688	13,688	13,688	13,688	13,688	164,256	82,128

875

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / County Plant Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year gross additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (S)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Gross Additions	(15) Ave Gross Additions 1995
1	Plant Capacity Fees	3,747	3,747	3,747	3,747	3,747	3,747	3,747	3,747	3,747	3,747	3,747	3,747	44,958	22,479
2	Line/Main Extensions	8,570	8,570	8,570	8,570	8,570	8,570	8,570	8,570	8,570	8,570	8,570	8,570	102,837	51,419
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	1,372	1,372	1,372	1,372	1,372	1,372	1,372	1,372	1,372	1,372	1,372	1,372	16,461	8,231
6	TOTAL	13,688	13,688	13,688	13,688	13,688	13,688	13,688	13,688	13,688	13,688	13,688	13,688	164,256	82,128

876

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / County Plant Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year retirements for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (S)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

877

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / County Plant Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year adjustments for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (S)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Adjustments	(15) Ave. Utility Adjustments 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	FPSC MARGIN RESERVE - CIAC	0	0	0	0	0	0	0	0	0	0	0	149,067	149,067	74,534

878

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / County Plant Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-13 (S)

Preparer: Kimball

Line No.	(1) Description	(2) Sewer Accum Amort of CIAC Year-End Balances
1	**Balance per order 12/31/84**	0
2	Utility Adjustments to ordered balance (1)	0
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8	**Balance per order 12/31/85**	0
9	Utility Adjustments to ordered balance (1)	0
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15	**Balance per order 12/31/86**	0
16	Utility Adjustments to ordered balance (1)	0
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22	**Balance per books 12/21/87 (Valrico Hills)**	0
23	Utility Adjustments to ordered balance (1)	0
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29	**Balance per order 12/31/88 (Lake Gibson)**	8,708
30	Utility Adjustments to ordered balance (1)	0
31	1989 Additions	3,981
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	3,981
35	**12/31/89 Balance**	12,689
36	**Balance per order 12/31/89**	0
37	Utility Adjustments to ordered balance (1)	0
38	1990 Additions	4,068
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	4,068
42	**12/31/90 Balance**	16,757

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / County Plant Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-13 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer Accum Amort of CIAC Year-End Balances
1	**12/31/90 Balance**	16,757
2	**Balance per order 08/31/91(Seaboard)**	5,357
3	Utility Adjustments to ordered (1)	0
4	1991 Additions	4,900
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	4,900
8	**12/31/91 Balance**	27,014
9	**Balance per order 12/31/91 (Spring Hill)**	400,780
10	Utility Adjustments to ordered (1)	0
11	1992 Additions	99,090
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	99,090
15	**12/31/92 Balance**	526,884
16	**Balance per order12/31/92**	0
17	Utility Adjustments to ordered (1)	0
18	1993 Additions	115,238
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	115,238
22	**12/31/93 Balance**	642,122
23	**Balance per order 12/31/93**	0
24	Utility Adjustments to ordered	0
25	1994 Additions	147,974
26	1994 Retirements	19,723
27	1994 Adjustments	0
28	1994 Net Additions	128,251
29	**12/31/94 Balance**	770,373
30	**Balance per order 12/31/94**	0
31	Utility Adjustments to ordered (1)	0
32	1995 Additions	156,089
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	156,089
36	**12/31/95 Balance**	926,462
37	**Balance per order 12/31/95**	
38	Utility Adjustments to ordered (1)	
39	1996 Additions	
40	1996 Retirements	
41	1996 Adjustments	
42	1996 Net Additions	
43	**12/31/96 Balance**	

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

7/25/95 10:57 AM A13S2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF SEWER CIAC BY CLASSIFICATION - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / County Plant Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the beginning, ending and average balances of accumulated amortization of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-14 (S)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-7(S), A-13(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1995 ACCUMULATED AMORTIZATION OF CIAC					1995 AVERAGE BALANCE			1995 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/94	Net Additions	Balance Per Books 12/31/95	Utility Adjustments	Adjusted Balance 12/31/95	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	348,217	92,954	441,171	0	441,171	394,694	0	394,694	0.00%	0
2	Line/Main Extensions	63,384	12,207	75,591	0	75,591	69,488	0	69,488	0.00%	0
3	Contributed Lines	103,028	24,946	127,974	0	127,974	115,501	0	115,501	8.56%	9,892
4	Cont. Prpty Other than Lines	31,416	12,179	43,595	0	43,595	37,505	0	37,505	16.52%	6,194
5	Service Installation Fees	224,329	13,803	238,132	0	238,132	231,231	0	231,231	0.00%	0
6	**TOTAL ACCUM. AMORT. SEWER CIAC**	770,374	156,089	926,463	0	926,463	848,419	0	848,419	1.90%	16,086

Column:
(10) from Schedule A-10 (page 7 of 7)

Note:
1. Non-used and Useful percent is calculated at the plant level. Summaries reflect a weighted composite rate.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / County Plant Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the Accumulated Amortization of CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-14 (S)
Page 2 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-13(S)

Line No.	(1) Description	(2) Ending Balance 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/95	(15) Net Additions	(16) Average Balance 1995
1	Plant Capacity Fees	348,217	355,964	363,711	371,458	379,205	386,952	394,689	402,436	410,183	417,930	425,677	433,424	441,171	92,954	394,694
2	Line/Main Extensions	63,384	64,401	65,418	66,435	67,452	68,469	69,489	70,506	71,523	72,540	73,557	74,574	75,591	12,207	69,488
3	Contributed Lines	103,026	105,107	107,186	109,265	111,344	113,423	115,500	117,579	119,658	121,737	123,816	125,895	127,974	24,946	115,501
4	Cont. Prpty Other than Lines	31,416	32,431	33,446	34,461	35,476	36,491	37,505	38,520	39,535	40,550	41,565	42,580	43,595	12,179	37,505
5	Service Installation Fees	224,329	225,480	226,631	227,782	228,933	230,084	231,226	232,377	233,528	234,679	235,830	236,981	238,132	13,803	231,231
6	TOTAL	770,374	783,383	796,392	809,401	822,410	835,419	848,409	861,418	874,427	887,436	900,445	913,454	926,463	156,089	848,419

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / County Plant Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year net additions to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Net Additions	(15) Average Net Add. 1995
1	Plant Capacity Fees	7,747	7,747	7,747	7,747	7,747	7,737	7,747	7,747	7,747	7,747	7,747	7,747	92,954	46,477
2	Line/Main Extensions	1,017	1,017	1,017	1,017	1,017	1,020	1,017	1,017	1,017	1,017	1,017	1,017	12,207	6,104
3	Contributed Lines	2,079	2,079	2,079	2,079	2,079	2,077	2,079	2,079	2,079	2,079	2,079	2,079	24,946	12,473
4	Cont. Prpty Other than Lines	1,015	1,015	1,015	1,015	1,015	1,014	1,015	1,015	1,015	1,015	1,015	1,015	12,179	6,090
5	Service Installation Fees	1,151	1,151	1,151	1,151	1,151	1,142	1,151	1,151	1,151	1,151	1,151	1,151	13,803	6,902
6	TOTAL	13,009	13,009	13,009	13,009	13,009	12,990	13,009	13,009	13,009	13,009	13,009	13,009	156,089	78,045

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7/25/95 10:58 AM A1486.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / County Plant Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year gross additions to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Gross Additions	(15) Average Gross Add. 1995
1	Plant Capacity Fees	7,747	7,747	7,747	7,747	7,747	7,737	7,747	7,747	7,747	7,747	7,747	7,747	92,954	46,477
2	Line/Main Extensions	1,017	1,017	1,017	1,017	1,017	1,020	1,017	1,017	1,017	1,017	1,017	1,017	12,207	6,104
3	Contributed Lines	2,079	2,079	2,079	2,079	2,079	2,077	2,079	2,079	2,079	2,079	2,079	2,079	24,946	12,473
4	Cont. Prpty Other than Lines	1,015	1,015	1,015	1,015	1,015	1,014	1,015	1,015	1,015	1,015	1,015	1,015	12,179	6,090
5	Service Installation Fees	1,151	1,151	1,151	1,151	1,151	1,142	1,151	1,151	1,151	1,151	1,151	1,151	13,803	6,902
6	TOTAL	13,009	13,009	13,009	13,009	13,009	12,990	13,009	13,009	13,009	13,009	13,009	13,009	156,089	78,045

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / County Plant Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year retirements to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / County Plant Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year gross additions to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Adjustments	(15) Ave. Utility Adjustments 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross f[illegible]ue to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -1995
CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

FPSC
Schedule: A-15 (W), (S)
Page 1 of 2
Preparer: Kimball
Supporting Schedules: D-1 (W), (S)

See Schedule A-15 for 1996.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1995
SUMMARY

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

FPSC
Schedule: A-15 (W),(S)
Page 2 of 2
Preparer: Kimball

See Schedule A-15 for 1996.

SCHEDULE OF SEWER ADVANCES FOR CONSTRUCTION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / County Plant Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs. Also, provide a brief description of the applicant's policy regarding advances.

FPSC
Schedule: A-16 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-2(S), A-7(S)

Line No.	(1) Description	(2) Sewer Advances For Construction Year-end Balances
1	**12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93**	0
2	Utility Adjustments to Beginning Balance	0
3	**Restated Balance 12/31/91**	0
4	1992 Additions	0
5	1992 Adjustments	0
6	**12/31/92 Balance**	0
7	1993 Additions	0
8	1993 Adjustments	0
9	**12/31/93 Balance**	0
10	1994 Additions	0
11	1994 Adjustments	0
12	**12/31/94 Balance**	0
13	1995 Additions	0
14	1995 Adjustments	0
15	**12/31/95 Balance**	0
16	1996 Additions	
17	1996 Adjustments	
18	**12/31/96 Balance**	

AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

19	Beginning Balance 12/31/94	0
20	Jan	0
21	Feb	0
22	Mar	0
23	Apr	0
24	May	0
25	Jun	0
26	Jul	0
27	Aug	0
28	Sep	0
29	Oct	0
30	Nov	0
31	Ending Balance 12/31/95	0
32	Average Balance	0
33	Non-used and Useful Percentage	0.00%
34	Non-used and Useful Amount	0

35 **Company Policy:** SSU either constructs facilities and bills Topeka Group for the cost thereof or a related company (Lehigh Acquisition Corporation)
36 constructs facilities and bills SSU for them. In both cases, Advances for Construction are recorded and repaid out of future
37 connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER WORKING CAPITAL ALLOWANCE CALCULATION - 1995

Company: SSU / County Plant Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O & M expenses multiplied by 12.50%.

FPSC
Schedule: A-17 (S)
Page 1 of 1
Preparer: Vierima
Recap schedules: A-2(S)

(1)		(2)	(3)	(4)	(5)
		1995 WORKING CAPITAL ALLOWANCE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Total Operation and Maintenance Expenses	2,581,928	0	2,581,928	B-2(S)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	322,741	0	322,741	

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1995

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-18 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/95	(15) Test Year Simple Average Balance
1	Utility Plant in Service	309,070,115	309,462,352	309,890,987	310,165,149	310,960,283	312,775,142	316,611,137	319,117,913	319,369,094	322,883,120	324,306,791	325,596,238	335,186,496	287,219,980
2	Construction in Process	6,947,933	8,036,833	9,548,746	11,590,639	13,360,405	14,112,844	13,193,554	12,886,140	13,293,585	11,406,974	11,473,435	11,452,847	6,725,170	6,837,625
3															
4	**GROSS UTILITY PLANT**	316,018,048	317,499,185	319,439,733	321,755,788	324,320,688	326,887,986	329,804,691	332,004,053	332,662,679	334,090,094	335,780,226	337,050,085	341,911,666	328,964,857
5															
6	Less: Accumulated Deprec.	(73,806,379)	(74,742,091)	(75,672,733)	(76,592,111)	(77,801,349)	(78,619,073)	(79,500,770)	(80,401,643)	(81,384,671)	(82,180,419)	(83,165,368)	(84,116,890)	(84,815,719)	(79,311,049)
7															
8	**NET UTILITY PLANT**	242,211,669	242,757,094	243,767,000	245,163,677	246,519,339	248,268,913	250,303,921	251,602,410	251,278,008	251,909,675	252,614,860	252,933,995	257,095,947	249,653,808
9															
10	Acquisition Adjustment	(1,524,088)	(1,524,088)	(1,524,088)	(1,524,088)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,631,714)
11	Accumulated Amortization	209,672	213,475	217,273	221,071	224,869	228,667	232,465	236,263	240,061	243,859	247,657	251,455	255,253	232,463
12															
13	**INVESTMENT IN UTILITY PLANT**	240,897,253	241,446,481	242,460,185	243,860,660	245,004,868	246,758,240	248,797,046	250,099,333	249,778,729	250,414,194	251,123,177	251,446,110	255,611,860	248,254,556
14															
15	Land Held For Resale	481,790	481,790	481,790	709,135	709,135	709,135	709,135	709,135	709,135	709,135	709,135	709,135	649,135	565,463
16	Bonds Receivable	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,202,500
17	Investment in Gas Assets	1,480,589	1,480,164	1,474,760	1,469,531	1,463,689	1,455,012	1,447,051	1,440,856	1,435,497	1,429,302	1,424,223	1,421,709	1,417,578	1,449,083
18															
19	**TOTAL OTHER INVESTMENTS**	4,182,379	4,181,954	4,176,550	4,398,666	4,392,824	4,384,147	4,341,186	4,334,991	4,329,632	4,323,437	4,318,358	4,315,844	4,251,713	4,217,046
20															
21	Cash	897,997	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	898,999
22	Special Deposits	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907
23	Restricted Cash	9,467,936	8,827,012	8,783,188	8,309,306	7,742,791	7,344,463	7,056,896	6,828,348	6,676,749	6,478,459	6,145,630	5,802,773	5,392,942	7,440,439
24	Utility Deposits	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881
25	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
26	Temporary Cash Investments	8,000,000	5,590,636	4,547,695	2,544,794	2,845,882	3,093,354	2,781,628	927,555	109,368	932,402	1,876,515	1,576,289	1,077,480	4,536,740
27															
28	**TOTAL CASH**	18,795,354	15,727,069	14,640,304	12,163,521	11,896,094	11,747,238	11,147,945	9,065,324	8,095,538	8,720,282	9,331,566	8,686,483	7,779,843	13,287,599
29															

7/25/95 2:03 PM A18W1.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1995

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-18 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/95	(15) Test Year Simple Average Balance
33	Customer Accounts Receivable	3,842,823	3,894,195	3,805,757	3,828,103	3,926,015	3,955,501	3,960,774	3,898,094	3,824,778	3,955,639	3,877,156	4,029,340	4,013,813	3,928,318
34	Other Accounts Receivable	329,240	334,429	301,616	309,794	347,259	360,099	364,121	341,504	314,269	363,507	334,131	388,345	381,585	355,413
35	Allowance for Doubtful Accounts	(326,785)	(352,702)	(344,892)	(346,716)	(355,765)	(358,255)	(358,732)	(353,055)	(346,415)	(358,267)	(351,159)	(364,942)	(363,536)	(345,161)
36	Notes Receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Inventories	351,572	394,149	436,726	479,303	521,880	394,149	436,726	479,303	521,880	564,457	394,149	436,726	479,301	415,437
38	Prepaid Expenses	80,352	124,036	190,417	171,179	181,941	162,764	143,587	87,371	94,763	49,500	2,537	(54,426)	(1,389)	39,462
39	Accrued Interest Receivable	196,029	222,633	238,016	244,847	254,629	268,355	177,038	196,779	215,169	231,340	238,540	243,146	167,966	181,998
40	Unbilled Revenues	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	4,005,610	3,748,141
41	Misc Current Assets	179,933	187,203	190,743	194,283	197,823	201,413	204,953	208,493	212,033	215,623	219,163	222,703	226,243	203,088
42															
43	TOTAL CURRENT ASSETS	8,143,835	8,294,613	8,309,255	8,371,464	8,566,453	8,474,698	8,419,138	8,349,160	8,327,148	8,512,470	8,203,188	8,391,563	8,909,593	8,526,714
44															
45	Unamortized Debt Issue Cost	2,558,722	2,504,853	2,450,984	2,397,115	2,343,246	2,289,377	2,235,508	2,181,639	2,127,770	2,073,901	2,020,032	1,966,163	1,912,294	2,235,508
46	Extraordinary Abandonment	690,175	690,175	690,175	421,495	410,551	399,607	388,663	377,719	366,775	355,831	344,887	333,943	322,998	506,587
47	Regulatory Assets	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,356,949	2,422,681
48	Preliminary Survey and Investigations	774,158	777,358	1,106,515	1,194,987	1,315,668	1,654,961	1,767,933	1,863,905	2,162,627	2,278,099	2,374,578	2,667,300	2,737,272	1,755,715
49	Temporary Clearing Accounts	(7,890)	0	0	0	0	0	0	0	0	0	0	0	0	(3,945)
50	Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	1,963,777	1,946,374	1,955,679	1,987,727	2,004,913	2,007,263	2,075,088	2,084,047	2,101,803	2,164,439	2,207,324	2,244,637	2,322,397	2,143,087
52	Other Deferred Debits	5,707,993	5,747,570	5,797,296	5,836,622	5,871,114	5,971,406	6,005,898	6,077,425	6,102,837	6,134,861	6,166,885	6,198,909	6,230,933	5,969,483
53	Deferred Federal Income Taxes	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	12,890,077	13,451,592
54	Deferred State Income Taxes	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,886,166	3,803,886
55															
56	TOTAL DEFERRED ASSETS	31,908,059	31,887,454	32,221,773	32,059,070	32,166,616	32,543,758	32,694,214	32,805,859	33,102,936	33,228,255	33,334,830	33,632,076	32,661,087	32,284,573
57															
58	TOTAL ASSETS	303,926,860	301,537,572	301,806,067	300,853,382	302,028,856	303,908,082	305,399,529	304,654,667	303,633,984	305,198,639	306,311,119	306,474,076	308,214,095	306,570,488

892

Note: May not cross f[illegible] rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1995

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-19 (W)(S)
Page 1 of 2
Preparer: Scott Viezma

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/95	(15) Test Year Simple Average Balance
1	Common Stock	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500
2	Additional Paid in Capital	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905
3	Retained Earnings	5,344,894	5,469,703	5,354,841	5,211,842	5,412,211	5,712,234	6,041,086	6,179,495	6,081,408	6,403,928	6,498,701	7,049,634	8,154,458	6,749,576
4															
5	TOTAL STOCKHOLDERS EQUITY	78,177,299	78,302,108	78,187,246	78,044,247	78,244,616	78,544,639	78,873,491	79,011,900	78,893,813	79,236,331	79,331,106	79,882,039	80,986,863	79,582,081
6															
7	Bonds Payable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Notes Payable to Parent	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250
9	Other Long-Term Debt	80,814,090	80,763,304	80,735,279	80,707,109	80,493,793	80,465,330	79,936,720	79,907,961	78,879,053	78,849,995	78,820,786	78,791,425	79,444,333	80,129,212
10															
11	TOTAL LONG TERM DEBT	105,010,340	104,959,554	104,931,529	104,903,359	104,690,043	104,661,580	104,132,970	104,104,211	103,075,303	103,046,245	103,017,036	102,987,675	103,640,583	104,325,462
12															
13	TOTAL CAPITALIZATION	183,187,639	183,261,662	183,118,775	182,947,606	182,934,659	183,206,219	183,006,461	183,116,111	181,969,116	182,282,576	182,348,142	182,869,714	184,627,446	183,907,543
14															
15	Accounts Payable	3,519,486	1,388,801	1,686,370	1,797,301	1,914,161	1,962,651	2,074,810	1,762,127	1,787,900	1,466,905	1,402,219	1,390,411	1,785,200	2,652,343
16	Accounts Payable-Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
17	Current Portion of Debt	2,021,536	2,023,203	2,024,879	2,026,563	2,038,258	2,039,963	2,041,677	2,043,402	2,045,137	2,046,882	2,048,637	2,050,403	2,052,178	2,036,858
18	Accounts Payable-Affiliates	1,734,406	1,898,777	792,845	980,799	1,168,753	1,356,707	1,544,661	1,732,615	650,266	838,220	1,026,174	1,214,128	(86,513)	833,947
19	Customer Deposits	1,697,673	1,703,034	1,708,412	1,713,808	1,719,222	1,724,653	1,730,102	1,735,568	1,741,052	1,746,554	1,752,074	1,757,611	1,763,167	1,730,480
20	Accrued Taxes Payable	3,255,004	3,802,620	4,159,380	2,412,421	2,967,857	3,511,886	4,163,768	4,695,178	4,954,773	5,587,553	6,002,174	4,647,215	4,408,982	3,830,983
21	Accrued Interest-Debt	1,780,712	145,083	666,804	942,053	1,009,037	1,384,075	1,759,252	143,333	517,206	892,800	986,787	1,342,836	1,718,543	1,739,888
22	Other Accrued Interest	50,275	52,110	52,275	52,440	52,605	52,772	52,938	53,106	53,273	53,442	53,611	53,780	53,950	52,113
23	Notes Payable	27,730	27,020	26,304	25,582	24,854	24,120	23,380	22,634	21,882	21,123	20,358	19,587	18,809	23,270
24	Accrued Liabilities	995,475	1,202,785	1,283,350	1,310,886	1,196,451	1,277,016	1,339,581	1,420,146	1,500,711	1,581,276	1,661,841	1,742,406	1,762,971	1,379,223
25															
26	TOTAL CURRENT LIABILITIES	15,514,090	12,695,225	12,751,790	11,713,644	12,542,990	13,785,413	15,181,958	13,959,899	13,723,991	14,696,545	15,385,668	14,889,968	13,947,056	14,730,574
27															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1995

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-19 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/95	(15) Test Year Simple Average Balance
28	Advances For Construction	4,238,230	4,482,400	4,726,570	4,970,740	5,214,910	5,459,080	5,703,250	5,947,420	6,191,590	6,435,760	6,679,930	6,924,100	7,168,270	5,703,250
29	Deferred Revenues	23,044	23,044	23,044	0	0	0	0	0	0	0	0	0	0	11,522
30	Other Deferred Credits	2,334,736	2,403,283	2,471,938	2,540,701	2,609,571	2,678,545	2,703,980	2,773,244	2,842,627	2,912,131	2,981,762	3,051,509	2,621,307	2,478,022
31	Regulatory Liabilities	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125
32	Pension And Benefits Reserves	(341,716)	(313,181)	(284,646)	(336,111)	(307,576)	(279,041)	(330,506)	(301,971)	(273,436)	(324,901)	(296,366)	(267,831)	(319,296)	(330,506)
33	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Contributions in Aid Construction	98,794,911	99,046,771	99,299,806	99,553,591	99,808,669	100,068,812	100,383,900	100,647,066	100,904,777	101,158,787	101,411,822	101,664,032	101,915,567	100,355,239
35	Accumulated Amortization	(23,786,886)	(24,020,647)	(24,254,408)	(24,488,169)	(24,721,930)	(24,955,691)	(25,189,452)	(25,423,213)	(25,656,974)	(25,890,735)	(26,124,496)	(26,358,257)	(26,592,018)	(25,189,452)
36	Deferred Investment Tax Credit	1,404,513	1,400,696	1,396,879	1,393,061	1,389,244	1,385,426	1,381,609	1,377,792	1,373,974	1,370,157	1,366,340	1,362,522	1,358,705	1,381,609
37	Deferred Taxes-AFUDC	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191
38	Deferred Income Taxes	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	21,155,740	20,191,372
39															
40	TOTAL DEFERRED CREDITS	105,225,151	105,580,685	105,937,502	106,192,132	106,551,207	106,916,450	107,211,110	107,578,857	107,940,877	108,219,518	108,577,311	108,934,394	110,639,591	107,932,371
41															
42	TOTAL CAPITAL AND LIABILITIES	303,928,880	301,537,572	301,808,067	300,853,382	302,028,856	303,908,082	305,399,529	304,654,667	303,833,984	305,198,639	306,311,119	306,474,076	309,214,095	306,570,486

Note: May not crop due to rounding.

SCHEDULE OF SEWER ACQUISITION ADJUSTMENTS - 1995
ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

Company: SSU / County Plant Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of Acquisition Adjustments, and the Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (S)
Page 1 of 1
Preparer: Kimball
Supporting Schedules: B-18 (S)
Recap Schedule: A-2 (S), A-7(S)

	(1)	(2)	(3)	(4)	(5)	(6)
	ACQUISITION ADJUSTMENTS BALANCE			ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS		
Line No.	Description	Amount	Average Balance (1)	Description	Annual Expense & Balance	Average Balance (1)
	12/31/91 Balance per Order No. 93-0423			12/31/91 Balance per Order No. 93-0423	0	
1	Dated 3/22/93	0		Dated 3/22/93		
2	Adjustments	0		Adjustments	0	
3	12/31/91 Adjusted Balance	0		12/31/91 Adjusted Balance	0	
4				1992 Amortization Expense	0	
5	12/31/92 Balance	0		12/31/92 BALANCE	0	
6				1993 Amortization Expense	0	
7	12/31/93 Balance	0		12/31/93 BALANCE	0	
8				1994 Amortization Expense	0	
9	12/31/94 Balance	0		12/31/94 BALANCE	0	
10				1995 Amortization Expense	0	
11	**12/31/95 Balance**	0	0	**12/31/95 BALANCE**	0	0
12				1996 Amortization Expense		
13	12/31/96 Balance			12/31/96 BALANCE		

Note: (1) Acquisition Adjustment simple average and 13-month average balances are the same as year-end balances for the test period. Year-end balances remain unchanged from those originally ordered. The acquisition balance is amortized straight-line; therefore, the annual amortization expense remains constant each year.

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION

	(1)	(2)	(3)	(4)
	ACQUISITION ADJUSTMENTS:	1995	Supporting Schedules	Recap Schedules
14	Average Balance	0	Above	
15	Composite Non-Used & Useful Plant in Service - % (1)	0.00%	A-6 (S)	
16	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	0	Above	
18	Composite Non-Used & Useful Accumulated Amortization - % (1)	0.00%	A-10 (S)	
19	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
20	**NET NON-USED AND USEFUL AMOUNT**	0		A-7 (S)

NOTE:
(1) Non-Used and Useful percent is calculated at the plant level.
Summaries reflect a weighted composite percent.

SCHEDULE OF OTHER - SEWER - 1995
DEFERRED DEBITS

Company: SSU / County Plant Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the calculation of average balances for deferred debits for the test year.

FPSC
Schedule: A-21 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-2(S),

Line No.	(1) Description	(2) SEABOARD PLANT ABANDONMENT ADDITIONS	(3) MONTHLY AMORTIZATION (5 year Life)	(4) UNAMORTIZED BALANCE	(5) SEABOARD CAPACITY FEE ADDITIONS	(6) MONTHLY AMORTIZATION (10 years Life)	(7) UNAMORTIZED BALANCE	(8) TOTAL DEFERRED DEBITS ADDITIONS	(9) MONTHLY AMORTIZATION	(10) UNAMORTIZED BALANCE	(11) Recap Schedule
1	**DEFERRED DEBIT**										
2	**12/31/94 Balance**			422,395			714,351			1,136,746	
3	Jan	78,077	0	500,472	0	7,004	707,347	78,077	7,004	1,207,819	
4	Feb	78,077	0	578,549	0	7,004	700,343	78,077	7,004	1,278,892	
5	Mar	78,077	0	656,626	0	7,004	693,339	78,077	7,004	1,349,965	
6	Apr	0	10,944	645,682	0	7,004	686,335	0	17,948	1,332,017	
7	May	0	10,944	634,738	0	7,004	679,331	0	17,948	1,314,069	
8	Jun	0	10,944	623,794	0	7,004	672,327	0	17,948	1,296,121	
9	Jul	0	10,944	612,850	0	7,004	665,323	0	17,948	1,278,173	
10	Aug	0	10,944	601,906	0	7,004	658,319	0	17,948	1,260,225	
11	Sep	0	10,944	590,962	0	7,004	651,315	0	17,948	1,242,277	
12	Oct	0	10,944	580,018	0	7,004	644,311	0	17,948	1,224,329	
13	Nov	0	10,944	569,074	0	7,004	637,307	0	17,948	1,206,381	
14	12/31/95 Balance	0	10,944	558,130	0	7,004	630,303	0	17,948	1,188,433	
15	**Total Amortization Expense 12/31/95**		**98,496**			**84,048**			**182,544**		B-2, B-6 (S)
16	**Average Rate Base Balance 12/31/95**			**490,263**			**672,327**			**1,162,590**	A-2 (s)

SEABOARD CAPACITY FEES

On June 3, 1993, the Company entered into an interconnect agreement to purchase additional wastewater treatment capacity from the City of Tampa, Florida. The initial term of the agreement is five years and automatically renews for an additional five years unless either party provides a five year advance notice of termination. The agreement required the Company to pay a capacity fee totaling approximately $840,000. The Company recorded this fee as a deferred asset and intends to amortize the cost over the ten year initial contract term.

Amortization Period: 120 Months
Monthly Amortization: $7,004
Amortization start date: 7/1/93

SEABOARD PLANT ABANDONMENT

In December, 1994, the Company recorded the abandonment of plant assets as a result of the interconnect with the City of Tampa. In addition to the retirement of assets and the related accumulated depreciation, contributions and amortization, it has incurred approximately $600,000 of removal costs. As the FPSC formula for calculating remaining life resulted in a one year amortization, the Company is proposing a 60 month amortization period.

Amortization Period: 60 Months
Monthly Amortization: $10,944
Amortization start date: 4/1/95

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER NET OPERATING INCOME - 1995
PRESENT AND REQUESTED

Company: SSU / County Plants Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1995 PRESENT OPERATING INCOME			1995 REQUESTED OPERATING INCOME			
Line No. Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase	Requested Income	Requested Revenue Increase %	Supporting Schedules
1 **OPERATING REVENUES**							
2 Sewer Sales	3,640,181	0	3,640,181	877,513	4,517,694	24.11%	B-4(S),B-3(S)
3 Other Revenue	0	0	0	0	0		B-4(S)
4 *Total Operating Revenue*	*3,640,181*	*0*	*3,640,181*	*877,513*	4,517,694		
5 **OPERATING EXPENSES**							
6 Operation and Maintenance	2,581,928	0	2,581,928	0	2,581,928		B-6(S)
7 Depreciation net of CIAC Amort	377,341	0	377,341	0	377,341		B-14(S)
8 Amortization	0	*98,496*	*98,496*	0	*98,496*		*B-18(S),A-21(S)*
9 Taxes Other than Income	295,021	(2,915)	292,106	39,489 (A)	331,595		B-15(S),B-2(S)3/3
10 Provision for Income Taxes	(30,411)	(35,419)	(65,830)	323,269 (B)	257,439		B-17(S),B-2(S)3/3
11 Total Operating Expenses	3,223,879	60,162	3,284,041	362,758	3,646,799		
12 **NET OPERATING INCOME**	416,302	(60,162)	356,140	514,755	870,895		
13 **RATE BASE**	7,851,927	(74,534)	7,777,394		7,777,394		A-2(S)
14 **RATE OF RETURN**	5.30%		4.58%		11.20%		D-1(S)

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER NET OPERATING INCOME - 1995
PRESENT AND REQUIRED

Company: SSU / County Plant Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)
	1995 PRESENT OPERATING INCOME			1995 REQUIRED OPERATING INCOME				
Line No. Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Required Revenue Increase		Required Income	Required Revenue Increase %	Supporting Schedules
1 OPERATING REVENUES								
2 Sewer Sales	3,640,181	0	3,640,181	697,493		4,337,674	19.16%	B-4(S),B-3(S)
3 Other Revenue	0	0	0	0		0		B-4(S)
4 Total Operating Revenue	3,640,181	0	3,640,181	697,493		4,337,674		
5 OPERATING EXPENSES								
6 Operation and Maintenance	2,581,928	0	2,581,928	0		2,581,928		B-6(S)
7 Depreciation net of CIAC Amort	377,341	0	377,341	0		377,341		B-14(S)
8 Amortization	0	98,496	98,496	0		98,496		B-18(S), A-21(S)
9 Taxes Other than Income	295,021	(2,915)	292,106	31,387	(A)	323,493		B-15(S),B-2(S)3/3
10 Provision for Income Taxes	(30,411)	(35,419)	(65,830)	256,950	(B)	191,120		B-17(S),B-2(S)3/3
11 Total Operating Expenses	3,223,879	60,162	3,284,041	288,337		3,572,378		
12 NET OPERATING INCOME	416,302	(60,162)	356,140	409,156		765,296		
13 RATE BASE	7,851,927	(74,534)	7,777,394			7,777,394		A-2(S)
14 RATE OF RETURN	5.30%		4.58%			9.84%		D-1(S)

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

SCHEDULE OF SEWER REVENUE INCREASE CALCULATION - 1995
REQUIRED AND REQUESTED

Company: SSU / County Plant Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that shows the calculation of required revenue adjustments for the interim and test year.

FPSC
Schedule: B-2(S)
Page 3 of 3
Preparer: Kimball

Line No.	(1) Description	(2) Required	(3) Requested	(4) Supporting Schedules	(5) Recap Schedules
1	**REQUIRED RETURN:**				
2	Return on Equity (%)	11.19%	14.46%	D-1(S)	
3	Rate of Return (%)	9.84%	11.20%	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	7,777,394	7,777,394	A-2(S)	
6	Required Income (L3 x L5)	765,296	870,895		
7	Adjusted Income Under Present Rates	356,140	356,140	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	409,156	514,755		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	666,107	838,025		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	697,493	877,513		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	666,107	838,025		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	256,951	323,268		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	31,386	39,488		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	409,156	514,757		B-2(S)1/3,2/3

Notes:
(A) For interim period, the Required Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).
(B) See below calculation of Required Rate of Return for interim 1995.
(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.
(D) Requested Rate of Return is calculated using requested income divided by rate base.

1995 INTERIM REQUIRED RATE OF RETURN CALCULATION

Line No.	(1) Class of Capital	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
21	Long-Term Debt	56.66%	8.91%	5.05%
22	Customer Deposits	0.90%	6.00%	0.05%
23	Deferred ITC	0.74%	9.86%	0.07%
24	Short Term Debt	0.00%	0.00%	0.00%
25	Preferred Stock	0.00%	0.00%	0.00%
26	Common Equity	42.49%	11.19%	4.76%
27	Adjustment for Gas	(0.79%)	11.19%	(0.09%)
28	TOTAL	100.00%		9.84%

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT SEWER OPERATING INCOME - 1995

Company: SSU / County Plant Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line shown on the net operating income statement.

FPSC
Schedule: B-3(S)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Sewer	(3) Supporting Schedule
1	**A. REVENUES:**		B-4(S)
2	1.	0	
3			
4	2.	0	
5			
6		0	
7	**B. OPERATION AND MAINTENANCE EXPENSE:**		B-6(S)
8	1.	0	
9			
10	2.	0	
11			
12	3.	0	
13			
14	4.	0	
15			
16	5.	0	
17			
18	6.	0	
19			
20	7.	0	
21			
22		0	
23	**C. DEPRECIATION NET OF AMORTIZATION OF CIAC:**		B-14(S)
24	1.	0	
25			
26	2.	0	
27			
28		0	
29	**D. AMORTIZATION:**		B-18(S), A-21(S)
30	1. Amortization of Seaboard Plant Abandonment	98,496	
31			
32	2.	0	
33			
34		98,496	
35	**E. TAXES OTHER THAN INCOME:**		B-15(S)
36	1. N/A	0	
37			
38	2. Non Used and Useful Property Tax Add-back	4,300	
39			
40	3. Non Used and Useful Property Taxes	(7,215)	
41			
42		(2,915)	
43	**F. INCOME TAXES:**		B-17(S)
44	1. Calculate income tax impact as a result of the adjustments to per book income components.	(35,419)	
45			
46	2.	0	
47			
48		(35,419)	
49	**TOTAL SEWER INCOME ADJUSTMENTS**		
50		60,162	
51			

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING REVENUES - 1995
UNDER PRESENT RATES

Company: SSU / County Plant Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered or measured commercial and provide an explanation.

Schedule: B-4(S)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-2(S),B-3(S)

Line No.	(1) Account No. and Description	(2) 1995 Revenues (Present) Per Books	(3) Adjustments	(4) Adjusted Revenues
1	**SEWER SALES:**			
2	521.1 Flat Rate - Residential	1,786	0	1,786
3	521.2 Flat Rate - Commercial	0	0	0
4	521.3 Flat Rate - Industrial	0	0	0
5	521.4 Flat Rate - Public Authorities	0	0	0
6	521.5 Flat Rate - Multi-Family	0	0	0
7	521.6 Flat Rate - Other	0	0	0
8	522.1 Measured - Residential	2,770,970	0	2,770,970
9	522.2 Measured - Commercial	839,801	0	839,801
10	522.3 Measured - Industrial	0	0	0
11	522.4 Measured - Public Authorities	0	0	0
12	522.5 Measured - Multi-Family	27,624	0	27,624
13	Subtotal Sewer Sales	3,640,181	0	3,640,181
14	**OTHER SEWER SALES:**			
15	523 Other Sales - Public Authorities	0	0	0
16	524 Revenue from Other Systems	0	0	0
17	526 Effluent	0	0	0
18	537 Unbilled Revenues	0	0	0
19	Subtotal Other Sewer Sales	0	0	0
20	**TOTAL SEWER SALES**	3,640,181	0	3,640,181
21	**OTHER SEWER REVENUES:**			
22	531 Sale of Sludge	0	0	0
23	532 Forfeited Discounts	0	0	0
24	534 Rents From Sewer Property	0	0	0
25	535 Interdepartmental Rents	0	0	0
26	536 Other Sewer Revenues	0	0	0
27	**TOTAL OTHER SEWER REVENUES**	0	0	0
28	**TOTAL PRESENT SEWER OPERATING REVENUES**	3,640,181	0	3,640,181

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
SUMMARY OF TOTAL O & M EXPENSES

Company: SSU / County Plant Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that summarizes the total direct and allocated O & M expenses for the test year.

FPSC
Schedule: B-6(S)
Page 1 Of 9
Preparer: Kimball
Recap Schedule: B-2(S)

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			1995 TOTAL O & M (.1 - .8)			1995 DIRECT O & M (.1 - .6)			1995 ALLOCATED CUST ACCTS (.7)			1995 ALLOCATED A & G (.8)		
Line No.	Account No.	Account Name	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M
1	701	Salaries & Wages - Employees	627,342	0	627,342	298,252	0	298,252	90,785	0	90,785	238,305	0	238,305
2	703	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704	Employee Pensions & Benefits	155,790	0	155,790	74,067	0	74,067	22,545	0	22,545	59,178	0	59,178
4	710	Purchased Sewage Treatment	920,348	0	920,348	920,348	0	920,348	0	0	0	0	0	0
5	711	Sludge Removal Expense	222,120	0	222,120	222,120	0	222,120	0	0	0	0	0	0
6	715	Purchased Power	174,357	0	174,357	169,799	0	169,799	315	0	315	4,243	0	4,243
7	716	Fuel for Power Production	190	0	190	190	0	190	0	0	0	0	0	0
8	718	Chemicals	59,718	0	59,718	59,718	0	59,718	0	0	0	0	0	0
9	720	Materials & Supplies	123,087	0	123,087	106,734	0	106,734	5,014	0	5,014	11,339	0	11,339
10	731	Contractual Services - Eng.	16,997	0	16,997	15,099	0	15,099	0	0	0	1,898	0	1,898
11	732	Contractual Services - Acct.	10,079	0	10,079	0	0	0	0	0	0	10,079	0	10,079
12	733	Contractual Services - Legal	6,073	0	6,073	0	0	0	0	0	0	6,073	0	6,073
13	734	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735	Contractual Services - Other	34,632	0	34,632	18,970	0	18,970	0	0	0	15,662	0	15,662
15	741	Rental of Real Building/Real Property	9,011	0	9,011	0	0	0	0	0	0	9,011	0	9,011
16	742	Rental of Equipment	412	0	412	0	0	0	0	0	0	412	0	412
17	750	Transportation Expense	19,621	0	19,621	11,667	0	11,667	3,547	0	3,547	4,407	0	4,407
18	756	Insurance - Vehicle	6,909	0	6,909	0	0	0	0	0	0	6,909	0	6,909
19	757	Insurance - General Liability	14,202	0	14,202	0	0	0	0	0	0	14,202	0	14,202
20	758	Insurance - Workman's Comp	11,223	0	11,223	5,336	0	5,336	1,624	0	1,624	4,263	0	4,263
21	759	Insurance - Other	1,410	0	1,410	0	0	0	0	0	0	1,410	0	1,410
22	760	Advertising Expense	1,538	0	1,538	0	0	0	0	0	0	1,538	0	1,538
23	766	Reg. Comm. Exp. - Rate Case Amort.	19,182	0	19,182	0	0	0	0	0	0	19,182	0	19,182
24	767	Reg. Comm. Exp. - Other	3,420	0	3,420	0	0	0	0	0	0	3,420	0	3,420
25	770	Bad Debt Expense	12,339	0	12,339	0	0	0	12,339	0	12,339	0	0	0
26	775	Miscellaneous Expenses	131,928	0	131,928	31,062	0	31,062	30,948	0	30,948	69,918	0	69,918
27	TOTAL SEWER O & M EXPENSES		2,581,928	0	2,581,928	1,933,362	0	1,933,362	167,117	0	167,117	481,450	0	481,450

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
TOTAL O&M BY MONTH (7XX.1 - 7XX.8)

Company: SSU / County Plant Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-6(S)
Page 2 Of 9
Preparer: Kimball
Recap Schedule: B-2(S)

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL O & M (.1 - .8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.1-.8 Salaries & Wages - Employees	52,907	47,675	54,825	52,403	52,681	51,597	53,383	52,539	51,691	53,218	51,653	52,772	627,342	0	627,342
2	703.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.8 Employee Pensions & Benefits (1)	13,139	11,839	13,615	13,013	13,082	12,813	13,257	13,047	12,837	13,216	12,827	13,105	155,790	0	155,790
4	710.1-.8 Purchased Sewage Treatment	70,154	65,154	69,154	67,154	67,154	72,154	89,154	107,154	100,654	72,154	70,154	70,154	920,348	0	920,348
5	711.1-.8 Sludge Removal Expense	18,510	18,510	18,510	18,510	18,510	18,510	18,510	18,510	18,510	18,510	18,510	18,510	222,120	0	222,120
6	715.1-.8 Purchased Power	15,536	15,408	14,739	14,339	14,033	14,028	14,032	14,032	14,027	14,135	14,621	15,427	174,357	0	174,357
7	716.1-.8 Fuel for Power Production	0	0	90	0	0	0	0	0	100	0	0	0	190	0	190
8	718.1-.8 Chemicals	3,014	5,328	4,506	6,852	3,907	6,951	4,607	5,870	3,880	6,855	3,599	4,349	59,718	0	59,718
9	720.1-.8 Materials & Supplies	6,376	12,162	7,494	15,926	11,304	16,234	6,303	15,295	6,743	11,836	7,147	6,267	123,086	0	123,086
10	731.1-.8 Contractual Services - Eng.	1,417	1,408	1,421	1,420	1,418	1,416	1,417	1,417	1,415	1,419	1,413	1,415	16,997	0	16,997
11	732.1-.8 Contractual Services - Acct.	829	797	864	863	848	838	845	846	836	854	823	835	10,079	0	10,079
12	733.1-.8 Contractual Services - Legal	500	480	521	520	511	505	509	510	504	515	496	503	6,073	0	6,073
13	734.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.8 Contractual Services - Other	3,793	2,866	2,271	3,537	2,940	2,071	3,560	2,926	2,087	3,539	2,939	2,105	34,633	0	34,633
15	741.1-.8 Rental of Real Building/Real Property	742	712	773	771	758	749	755	756	747	764	736	747	9,011	0	9,011
16	742.1-.8 Rental of Equipment	34	33	35	35	35	34	35	35	34	35	34	34	412	0	412
17	750.1-.8 Transportation Expense	1,652	1,586	1,666	1,642	1,635	1,627	1,647	1,634	1,626	1,646	1,624	1,635	19,620	0	19,620
18	756.1-.8 Insurance - Vehicle	569	546	582	591	582	575	579	580	573	585	564	573	6,909	0	6,909
19	757.1-.8 Insurance - General Liability	1,169	1,123	1,218	1,215	1,195	1,181	1,191	1,192	1,177	1,203	1,160	1,177	14,202	0	14,202
20	758.1-.8 Insurance - Workmen's Comp (2)	947	853	981	937	942	923	955	940	925	952	924	944	11,223	0	11,223
21	759.1-.8 Insurance - Other	116	111	121	121	119	117	118	118	117	119	115	117	1,410	0	1,410
22	760.1-.8 Advertising Expense	127	122	132	132	129	128	129	129	128	130	126	128	1,536	0	1,536
23	766.1-.8 Reg. Comm. Exp. - Rate Case Amort.	1,579	1,516	1,645	1,642	1,615	1,595	1,608	1,610	1,590	1,625	1,586	1,590	19,182	0	19,182
24	767.1-.8 Reg. Comm. Exp. - Other	281	270	293	293	288	284	287	287	284	290	279	284	3,420	0	3,420
25	770.1-.8 Bad Debt Expense	1,032	942	1,043	1,036	1,036	1,025	1,053	1,042	1,016	1,055	1,018	1,040	12,339	0	12,339
26	775.1-.8 Miscellaneous Expenses	11,304	10,198	12,146	10,904	11,172	10,653	11,657	10,724	10,692	10,954	10,698	10,825	131,926	0	131,926
27	TOTAL SEWER O & M EXPENSES	205,724	199,640	208,655	213,856	205,896	216,009	225,580	251,193	232,191	215,610	203,026	204,535	2,581,927	0	2,581,927

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmens Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
DIRECT EXPENSE BY MONTH (7XX.1 - 7XX.6)

Company: SSU / County Plant Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-6(S)
Page 3 of 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL DIRECT O & M (.1 - .6) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.1-.6 Salaries & Wages - Employees	25,706	21,907	26,715	24,386	24,983	24,236	25,655	24,870	24,461	25,263	24,706	25,366	298,252	0	298,252
2	703.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.6 Employee Pensions & Benefits	6,384	5,440	6,634	6,056	6,204	6,019	6,371	6,176	6,074	6,274	6,135	6,299	74,067	0	74,067
4	710.1-.6 Purchased Sewage Treatment	70,154	65,154	69,154	67,154	67,154	72,154	89,154	107,154	100,654	72,154	70,154	70,154	920,348	0	920,348
5	711.1-.6 Sludge Removal Expenses	18,510	18,510	18,510	18,510	18,510	18,510	18,510	18,510	18,510	18,510	18,510	18,510	222,120	0	222,120
6	715.1-.6 Purchased Power	15,160	15,049	14,349	13,949	13,649	13,649	13,649	13,649	13,649	13,749	14,249	15,049	169,799	0	169,799
7	716.1-.6 Fuel for Power Production	0	0	90	0	0	0	0	0	100	0	0	0	190	0	190
8	718.1-.6 Chemicals	3,014	5,328	4,506	6,852	3,907	6,951	4,607	5,870	3,880	6,855	3,599	4,349	59,718	0	59,718
9	720.1-.6 Materials & Supplies	5,024	10,882	6,096	14,535	9,927	14,875	4,924	13,920	5,390	10,447	5,807	4,904	106,734	0	106,734
10	731.1-.6 Contractual Services - Eng.	1,261	1,258	1,258	1,258	1,258	1,258	1,258	1,258	1,258	1,258	1,258	1,258	15,099	0	15,099
11	732.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	733.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.6 Contractual Services - Other	2,504	1,626	926	2,196	1,622	768	2,247	1,611	788	2,212	1,660	806	18,970	0	18,970
15	741.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	742.1-.6 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	750.1-.6 Transportation Expense	992	967	968	967	966	966	975	965	968	970	971	971	11,667	0	11,667
18	756.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	757.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	758.1-.6 Insurance - Workman's Comp	460	392	478	436	447	434	459	445	438	452	442	454	5,336	0	5,336
21	759.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	760.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	766.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	767.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	775.1-.6 Miscellaneous Expenses	2,962	2,309	3,534	2,321	2,683	2,268	3,154	2,242	2,348	2,383	2,436	2,420	31,062	0	31,062
27	TOTAL SEWER DIRECT O & M EXPENSES	152,131	148,824	153,243	158,621	151,311	162,086	170,962	196,669	178,519	160,526	149,929	150,541	1,933,362	0	1,933,362

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (7XX.7)

Company: SSU / County Plant Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-6(S)
Page 4 Of 9
Preparer: Kimball

Line No.		(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.7	Salaries & Wages - Employees	7,590	6,929	7,677	7,622	7,639	7,540	7,750	7,666	7,472	7,762	7,487	7,651	90,785	0	90,785
2	703.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.7	Employee Pensions & Benefits	1,885	1,721	1,906	1,893	1,897	1,872	1,925	1,904	1,856	1,928	1,859	1,900	22,545	0	22,545
4	710.7	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.7	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715.7	Purchased Power	26	24	27	26	27	26	27	27	26	27	26	27	315	0	315
7	716.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720.7	Materials & Supplies	419	383	424	421	422	416	428	423	413	429	413	423	5,014	0	5,014
10	731.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	732.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	733.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	741.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	742.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	750.7	Transportation Expense	297	271	300	298	298	295	303	299	292	303	293	299	3,547	0	3,547
18	756.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	757.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	758.7	Insurance - Workman's Comp	136	124	137	136	137	135	139	137	134	139	134	137	1,624	0	1,624
21	759.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	760.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	766.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	767.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770.7	Bad Debt Expense	1,032	942	1,043	1,036	1,038	1,025	1,053	1,042	1,016	1,055	1,018	1,040	12,339	0	12,339
26	775.7	Miscellaneous Expenses	2,587	2,362	2,617	2,598	2,604	2,570	2,642	2,613	2,547	2,646	2,552	2,608	30,948	0	30,948
27		TOTAL SEWER ALLOCATED CUST ACCTS EXP.	13,971	12,754	14,132	14,031	14,063	13,880	14,266	14,111	13,754	14,288	13,782	14,085	167,117	0	167,117

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

905

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
ALLOCATED A & G EXPENSES BY MONTH (7XX.8)

Company: SSU / County Plant Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-6(S)
Page 5 Of 9
Preparer: Kimball

Line No.	(1) Account No.	Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED A & G EXPENSES (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.8	Salaries & Wages - Employees	19,612	18,840	20,433	20,395	20,058	19,821	19,978	20,003	19,758	20,193	19,460	19,754	238,305	0	238,305
2	703.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.8	Employee Pensions & Benefits	4,870	4,678	5,074	5,065	4,981	4,922	4,961	4,967	4,907	5,014	4,832	4,906	59,178	0	59,178
4	710.8	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.8	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715.8	Purchased Power	349	335	364	363	357	353	356	356	352	360	346	352	4,243	0	4,243
7	716.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720.8	Materials & Supplies	933	896	972	970	954	943	951	952	940	961	926	940	11,339	0	11,339
10	731.8	Contractual Services - Eng.	156	150	163	162	160	158	159	159	157	161	155	157	1,896	0	1,896
11	732.8	Contractual Services - Acct.	829	797	864	863	848	838	845	846	836	854	823	835	10,079	0	10,079
12	733.8	Contractual Services - Legal	500	480	521	520	511	505	509	510	504	515	496	503	6,073	0	6,073
13	734.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.8	Contractual Services - Other	1,289	1,238	1,343	1,340	1,318	1,303	1,313	1,315	1,299	1,327	1,279	1,298	15,662	0	15,662
15	741.8	Rental of Real Building/Real Property	742	712	773	771	758	749	755	756	747	764	736	747	9,011	0	9,011
16	742.8	Rental of Equipment	34	33	35	35	35	34	35	35	34	35	34	34	412	0	412
17	750.8	Transportation Expense	363	348	378	377	371	367	369	370	365	373	360	365	4,407	0	4,407
18	756.8	Insurance - Vehicle	569	546	592	591	582	575	579	580	573	585	564	573	6,909	0	6,909
19	757.8	Insurance - General Liability	1,169	1,123	1,218	1,215	1,195	1,181	1,191	1,192	1,177	1,203	1,160	1,177	14,202	0	14,202
20	758.8	Insurance - Workman's Comp	351	337	366	365	359	355	357	358	353	361	348	353	4,263	0	4,263
21	759.8	Insurance - Other	116	111	121	121	119	117	118	118	117	119	115	117	1,410	0	1,410
22	760.8	Advertising Expense	127	122	132	132	129	128	129	129	128	130	126	128	1,536	0	1,536
23	766.8	Reg. Comm. Exp. - Rate Case Amort.	1,579	1,516	1,645	1,642	1,615	1,595	1,608	1,610	1,590	1,625	1,568	1,590	19,182	0	19,182
24	767.8	Reg. Comm. Exp. - Other	281	270	293	293	288	284	287	287	284	290	279	284	3,420	0	3,420
25	770.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	775.8	Miscellaneous Expenses	5,754	5,527	5,995	5,984	5,885	5,815	5,861	5,869	5,797	5,924	5,709	5,796	69,918	0	69,918
27		TOTAL SEWER ALLOCATED A & G EXPENSES	39,623	38,062	41,281	41,204	40,524	40,044	40,361	40,413	39,918	40,795	39,315	39,910	481,450	0	481,450

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

906

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
SUMMARY OF TOTAL UTILITY ADJUSTMENTS TO O & M (7XX.1 - 7XX.8)

Company: SSU / County Plant Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-6(S)
Page 8 Of 9
Preparer: Kimball
Recap Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			TOTAL UTILITY ADJUSTMENTS TO O & M EXPENSES										
Line No.	Account No. and Name	Per Books O & M										Net Adjustments	Total Adjusted O & M
1	701.1-.8 Salaries & Wages - Employees	627,342	0	0	0	0	0	0	0	0	0	0	627,342
2	703.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.8 Employee Pensions & Benefits	155,790	0	0	0	0	0	0	0	0	0	0	155,790
4	710.1-.8 Purchased Sewage Treatment	920,348	0	0	0	0	0	0	0	0	0	0	920,348
5	711.1-.8 Sludge Removal Expenses	222,120	0	0	0	0	0	0	0	0	0	0	222,120
6	715.1-.8 Purchased Power	174,357	0	0	0	0	0	0	0	0	0	0	174,357
7	716.1-.8 Fuel for Power Production	190	0	0	0	0	0	0	0	0	0	0	190
8	718.1-.8 Chemicals	59,718	0	0	0	0	0	0	0	0	0	0	59,718
9	720.1-.8 Materials & Supplies	123,087	0	0	0	0	0	0	0	0	0	0	123,087
10	731.1-.8 Contractual Services - Eng.	16,997	0	0	0	0	0	0	0	0	0	0	16,997
11	732.1-.8 Contractual Services - Acct.	10,079	0	0	0	0	0	0	0	0	0	0	10,079
12	733.1-.8 Contractual Services - Legal	6,073	0	0	0	0	0	0	0	0	0	0	6,073
13	734.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.8 Contractual Services - Other	34,632	0	0	0	0	0	0	0	0	0	0	34,632
15	741.1-.8 Rental of Real Building/Real Property	9,011	0	0	0	0	0	0	0	0	0	0	9,011
16	742.1-.8 Rental of Equipment	412	0	0	0	0	0	0	0	0	0	0	412
17	750.1-.8 Transportation Expense	19,621	0	0	0	0	0	0	0	0	0	0	19,621
18	756.1-.8 Insurance - Vehicle	6,909	0	0	0	0	0	0	0	0	0	0	6,909
19	757.1-.8 Insurance - General Liability	14,202	0	0	0	0	0	0	0	0	0	0	14,202
20	758.1-.8 Insurance - Workmen's Comp	11,223	0	0	0	0	0	0	0	0	0	0	11,223
21	759.1-.8 Insurance - Other	1,410	0	0	0	0	0	0	0	0	0	0	1,410
22	760.1-.8 Advertising Expense	1,538	0	0	0	0	0	0	0	0	0	0	1,538
23	766.1-.8 Reg. Comm. Exp. - Rate Case Amort.	19,182	0	0	0	0	0	0	0	0	0	0	19,182
24	767.1-.8 Reg. Comm. Exp. - Other	3,420	0	0	0	0	0	0	0	0	0	0	3,420
25	770.1-.8 Bad Debt Expense	12,339	0	0	0	0	0	0	0	0	0	0	12,339
26	775.1-.8 Miscellaneous Expenses	131,928	0	0	0	0	0	0	0	0	0	0	131,928
27	TOTAL SEWER O & M EXPENSES	2,581,928	0	0	0	0	0	0	0	0	0	0	2,581,928

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

907

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (7XX.1 - 7XX.6)

Company: SSU / County Plant Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-6(S)
Page 7 Of 9
Preparer: Kimball
Recap Schedule B-2(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES										
Line No.	Account No. and Name	Per Books O & M										Net Adjustments	Total Adjusted O & M
1	701.1-.6 Salaries & Wages - Employees	298,252	0	0	0	0	0	0	0	0	0	0	298,252
2	703.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.6 Employee Pensions & Benefits	74,067	0	0	0	0	0	0	0	0	0	0	74,067
4	710.1-.6 Purchased Sewage Treatment	920,348	0	0	0	0	0	0	0	0	0	0	920,348
5	711.1-.6 Sludge Removal Expenses	222,120	0	0	0	0	0	0	0	0	0	0	222,120
6	715.1-.6 Purchased Power	169,799	0	0	0	0	0	0	0	0	0	0	169,799
7	716.1-.6 Fuel for Power Production	190	0	0	0	0	0	0	0	0	0	0	190
8	718.1-.6 Chemicals	59,718	0	0	0	0	0	0	0	0	0	0	59,718
9	720.1-.6 Materials & Supplies	106,734	0	0	0	0	0	0	0	0	0	0	106,734
10	731.1-.6 Contractual Services - Eng.	15,099	0	0	0	0	0	0	0	0	0	0	15,099
11	732.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
12	733.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
13	734.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.6 Contractual Services - Other	18,970	0	0	0	0	0	0	0	0	0	0	18,970
15	741.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
16	742.1-.6 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
17	750.1-.6 Transportation Expense	11,867	0	0	0	0	0	0	0	0	0	0	11,867
18	756.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
19	757.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
20	758.1-.6 Insurance - Workman's Comp	5,336	0	0	0	0	0	0	0	0	0	0	5,336
21	759.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
22	760.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
23	766.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
24	767.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
25	770.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
26	775.1-.6 Miscellaneous Expenses	31,062	0	0	0	0	0	0	0	0	0	0	31,062
27	TOTAL SEWER DIRECT O & M EXPENSES	1,933,362	0	0	0	0	0	0	0	0	0	0	1,933,362

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmens Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXPENSES (7XX.7)

Company: SSU / County Plant Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-6(S)
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Preparer: Kimball

Line No.		(1) Account No. and Name	(2) Per Books O & M	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12) Net Adjustments	(13) Total Adjusted O & M
				UTILITY ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXPENSES										
1	701.7	Salaries & Wages - Employees	90,785	0	0	0	0	0	0	0	0	0	0	90,785
2	703.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.7	Employee Pensions & Benefits	22,545	0	0	0	0	0	0	0	0	0	0	22,545
4	710.7	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.7	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0
6	715.7	Purchased Power	315	0	0	0	0	0	0	0	0	0	0	315
7	716.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
9	720.7	Materials & Supplies	5,014	0	0	0	0	0	0	0	0	0	0	5,014
10	731.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
11	732.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
12	733.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
13	734.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
15	741.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
16	742.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
17	750.7	Transportation Expense	3,547	0	0	0	0	0	0	0	0	0	0	3,547
18	756.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
19	757.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
20	758.7	Insurance - Workman's Comp	1,624	0	0	0	0	0	0	0	0	0	0	1,624
21	759.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
22	760.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
23	766.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
24	767.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
25	770.7	Bad Debt Expense	12,339	0	0	0	0	0	0	0	0	0	0	12,339
26	775.7	Miscellaneous Expenses	30,948	0	0	0	0	0	0	0	0	0	0	30,948
27		TOTAL SEWER CUSTOMER ACCOUNT EXPENSES	167,117	0	0	0	0	0	0	0	0	0	0	167,117

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmens Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO ALLOCATED A & G EXPENSES (7XX.8)

Company: SSU / County Plant Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-6(S)
Page 9 Of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				UTILITY ADJUSTMENTS TO ALLOCATED A&G EXPENSES										
Line No.	Account No.	Account Name	Per Books O & M										Net Adjustments	Total Adjusted O & M
1	701.8	Salaries & Wages - Employees	238,305	0	0	0	0	0	0	0	0	0	0	238,305
2	703.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.8	Employee Pensions & Benefits	59,178	0	0	0	0	0	0	0	0	0	0	59,178
4	710.8	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.8	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0
6	715.8	Purchased Power	4,243	0	0	0	0	0	0	0	0	0	0	4,243
7	716.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
9	720.8	Materials & Supplies	11,339	0	0	0	0	0	0	0	0	0	0	11,339
10	731.8	Contractual Services - Eng.	1,898	0	0	0	0	0	0	0	0	0	0	1,898
11	732.8	Contractual Services - Acct.	10,079	0	0	0	0	0	0	0	0	0	0	10,079
12	733.8	Contractual Services - Legal	6,073	0	0	0	0	0	0	0	0	0	0	6,073
13	734.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.8	Contractual Services - Other	15,662	0	0	0	0	0	0	0	0	0	0	15,662
15	741.8	Rental of Real Building/Real Property	9,011	0	0	0	0	0	0	0	0	0	0	9,011
16	742.8	Rental of Equipment	412	0	0	0	0	0	0	0	0	0	0	412
17	750.8	Transportation Expense	4,407	0	0	0	0	0	0	0	0	0	0	4,407
18	756.8	Insurance - Vehicle	6,909	0	0	0	0	0	0	0	0	0	0	6,909
19	757.8	Insurance - General Liability	14,202	0	0	0	0	0	0	0	0	0	0	14,202
20	758.8	Insurance - Workman's Comp	4,263	0	0	0	0	0	0	0	0	0	0	4,263
21	759.8	Insurance - Other	1,410	0	0	0	0	0	0	0	0	0	0	1,410
22	780.8	Advertising Expense	1,538	0	0	0	0	0	0	0	0	0	0	1,538
23	766.8	Reg. Comm. Exp. - Rate Case Amort.	19,182	0	0	0	0	0	0	0	0	0	0	19,182
24	767.8	Reg. Comm. Exp. - Other	3,420	0	0	0	0	0	0	0	0	0	0	3,420
25	770.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
26	775.8	Miscellaneous Expenses	69,918	0	0	0	0	0	0	0	0	0	0	69,918
27		TOTAL SEWER A & G EXPENSES	481,450	0	0	0	0	0	0	0	0	0	0	481,450

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - TOTAL O&M EXPENSES (.1 - .8) - 1995 SEWER

Company: SSU / County Plant Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-6(S)
Page 1 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount	Difference %
1	701.1-.8	Salaries & Wages - Employees	552,542	627,342	74,800	13.54%
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.8	Employee Pensions & Benefits	132,443	155,790	23,347	17.63%
4	710.1-.8	Purchased Sewer	636,815	920,348	283,533	44.52%
5	711.1-.8	Sludge Removal	221,846	222,120	274	0.12%
6	715.1-.8	Purchased Power	188,252	174,357	(13,895)	(7.38%)
7	716.1-.8	Fuel for Power Production	136	190	54	39.71%
8	718.1-.8	Chemicals	31,796	59,718	27,922	87.82%
9	720.1-.8	Materials & Supplies	109,570	123,087	13,517	12.34%
10	731.1-.8	Contractual Services - Eng.	15,096	16,997	1,901	12.59%
11	732.1-.8	Contractual Services - Acct.	9,753	10,079	325	3.33%
12	733.1-.8	Contractual Services - Legal	7,732	6,073	(1,659)	(21.46%)
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.8	Contractual Services - Other	57,552	34,632	(22,920)	(39.82%)
15	741.1-.8	Rental of Real Building/Real Property	8,421	9,011	590	7.00%
16	742.1-.8	Rental of Equipment	958	412	(546)	(56.95%)
17	750.1-.8	Transportation Expense	19,266	19,621	355	1.84%
18	756.1-.8	Insurance - Vehicle	6,402	6,909	507	7.91%
19	757.1-.8	Insurance - General Liability	14,648	14,202	(447)	(3.05%)
20	758.1-.8	Insurance - Workman's Comp	9,837	11,223	1,387	14.10%
21	759.1-.8	Insurance - Other	1,329	1,410	80	6.05%
22	760.1-.8	Advertising Expense	1,579	1,538	(40)	(2.56%)
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	18,125	19,182	1,057	5.83%
24	767.1-.8	Reg. Comm. Exp. - Other	5,192	3,420	(1,772)	(34.12%)
25	770.1-.8	Bad Debt Expense	7,129	12,339	5,209	73.07%
26	775.1-.8	Miscellaneous Expenses	101,839	131,928	30,088	29.54%
27	**TOTAL SEWER O & M EXPENSES**		2,158,260	2,581,928	423,669	19.63%
28	**TOTAL (LESS ACCTS 766 & 767)**		2,134,943	2,559,326	424,383	19.88%

NOTE: See Volume II for variance explanations.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1995 SEWER

Company: SSU / County Plant Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-8(S)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

Line No.	Account No. and Name		(1)	(2) Historic Year Ended 12/31/94	(3) Interim Test Year Ended 12/31/95	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	NOTES
1	701.1-.6	Salaries & Wages - Employees		233,175	298,252	65,077	27.91%	(1)
2	703.1-.6	Salaries & Wages - Officers, Etc.		0	0	0	0.00%	—
3	704.1-.6	Employee Pensions & Benefits		55,891	74,067	18,176	32.52%	(1)
4	710.1-.6	Purchased Sewer		636,815	920,348	283,533	44.52%	(2)
5	711.1-.6	Sludge Removal		221,846	222,120	274	0.12%	(3)
6	715.1-.6	Purchased Power		184,164	169,799	(14,365)	(7.80%)	(2)
7	716.1-.6	Fuel for Power Production		136	190	54	39.71%	(3)
8	718.1-.6	Chemicals		31,796	59,718	27,922	87.82%	(2)
9	720.1-.6	Materials & Supplies		92,210	106,734	14,524	15.75%	(2)
10	731.1-.6	Contractual Services - Eng.		15,096	15,099	3	0.02%	(3)
11	732.1-.6	Contractual Services - Acct.		0	0	0	0.00%	—
12	733.1-.6	Contractual Services - Legal		0	0	0	0.00%	—
13	734.1-.6	Contractual Services - Mgmt Fees		0	0	0	0.00%	—
14	735.1-.6	Contractual Services - Other		30,620	18,970	(11,650)	(38.05%)	(2)
15	741.1-.6	Rental of Real Building/Real Property		0	0	0	0.00%	—
16	742.1-.6	Rental of Equipment		421	0	(421)	(100.00%)	(3)
17	750.1-.6	Transportation Expense		14,139	11,667	(2,472)	(17.48%)	(3)
18	756.1-.6	Insurance - Vehicle		0	0	0	0.00%	-
19	757.1-.6	Insurance - General Liability		0	0	0	0.00%	—
20	758.1-.6	Insurance - Workman's Comp		4,152	5,336	1,184	28.52%	(3)
21	759.1-.6	Insurance - Other		0	0	0	0.00%	—
22	760.1-.6	Advertising Expense		0	0	0	0.00%	—
23	766.1-.6	Reg. Comm. Exp. - Rate Case Amort.		0	0	0	0.00%	—
24	767.1-.6	Reg. Comm. Exp. - Other		0	0	0	0.00%	—
25	770.1-.6	Bad Debt Expense		0	0	0	0.00%	—
26	775.1-.6	Miscellaneous Expenses		20,396	31,062	10,666	52.29%	(2)
27	**TOTAL SEWER O & M EXPENSES**			1,540,857	1,933,362	392,505	25.47%	
28	**TOTAL (LESS ACCTS 766 & 767)**			1,540,857	1,933,362	392,505	25.47%	

NOTES:
(1) See discussion of labor and fringe benefits in the "Discussion" section of this book.
(2) Refer to the following pages for explanation of variances.
(3) Amout considered immaterial for further discussion.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - CUSTOMER ACCOUNT EXPENSES (.7) - 1995 SEWER

Company: SSU / County Plant Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-6(S)
Page 3 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

Line No.	(1) Account No. and Name	(2) Historic Year Ended 12/31/94	(3) Interim Test Year Ended 12/31/95	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %
1	701.1-.7 Salaries & Wages - Employees	93,886	90,785	(3,101)	(3.30%)
2	703.1-.7 Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.7 Employee Pensions & Benefits	22,505	22,545	40	0.18%
4	710.1-.7 Purchased Sewer	0	0	0	0.00%
5	711.1-.7 Sludge Removal	0	0	0	0.00%
6	715.1-.7 Purchased Power	358	315	(43)	(11.92%)
7	716.1-.7 Fuel for Power Production	0	0	0	0.00%
8	718.1-.7 Chemicals	0	0	0	0.00%
9	720.1-.7 Materials & Supplies	5,615	5,014	(602)	(10.72%)
10	731.1-.7 Contractual Services - Eng.	0	0	0	0.00%
11	732.1-.7 Contractual Services - Acct.	0	0	0	0.00%
12	733.1-.7 Contractual Services - Legal	0	0	0	0.00%
13	734.1-.7 Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.7 Contractual Services - Other	0	0	0	0.00%
15	741.1-.7 Rental of Real Building/Real Property	816	0	(816)	(100.00%)
16	742.1-.7 Rental of Equipment	20	0	(20)	(100.00%)
17	750.1-.7 Transportation Expense	2,290	3,547	1,257	54.91%
18	756.1-.7 Insurance - Vehicle	0	0	0	0.00%
19	757.1-.7 Insurance - General Liability	0	0	0	0.00%
20	758.1-.7 Insurance - Workman's Comp	1,671	1,624	(47)	(2.81%)
21	759.1-.7 Insurance - Other	0	0	0	0.00%
22	760.1-.7 Advertising Expense	0	0	0	0.00%
23	766.1-.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
24	767.1-.7 Reg. Comm. Exp. - Other	0	0	0	0.00%
25	770.1-.7 Bad Debt Expense	7,129	12,339	5,209	73.07%
26	775.1-.7 Miscellaneous Expenses	6,895	30,948	24,253	362.27%
27	**TOTAL SEWER O & M EXPENSES**	140,985	167,117	26,131	18.53%
28	**TOTAL (LESS ACCTS 766 & 767)**	140,985	167,117	26,131	18.53%

NOTE: See Volume II for variance explanations.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - A&G EXPENSES (.8) - 1995 SEWER

Company: SSU / County Plant Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-6(S)
Page 4 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No.	Account Name	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount	Difference %
1	701.1-.8	Salaries & Wages - Employees	225,480	238,305	12,824	5.69%
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.8	Employee Pensions & Benefits	54,048	59,178	5,131	9.49%
4	710.1-.8	Purchased Sewer	0	0	0	0.00%
5	711.1-.8	Sludge Removal	0	0	0	0.00%
6	715.1-.8	Purchased Power	3,730	4,243	512	13.73%
7	716.1-.8	Fuel for Power Production	0	0	0	0.00%
8	718.1-.8	Chemicals	0	0	0	0.00%
9	720.1-.8	Materials & Supplies	11,744	11,339	(405)	(3.45%)
10	731.1-.8	Contractual Services - Eng.	0	1,898	1,898	100.00%
11	732.1-.8	Contractual Services - Acct.	9,753	10,079	325	3.33%
12	733.1-.8	Contractual Services - Legal	7,732	6,073	(1,659)	(21.46%)
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.8	Contractual Services - Other	26,932	15,662	(11,270)	(41.85%)
15	741.1-.8	Rental of Real Building/Real Property	7,605	9,011	1,406	18.49%
16	742.1-.8	Rental of Equipment	517	412	(105)	(20.30%)
17	750.1-.8	Transportation Expense	2,837	4,407	1,570	55.34%
18	758.1-.8	Insurance - Vehicle	6,402	6,909	507	7.91%
19	757.1-.8	Insurance - General Liability	14,648	14,202	(447)	(3.05%)
20	758.1-.8	Insurance - Workman's Comp	4,014	4,263	250	6.22%
21	759.1-.8	Insurance - Other	1,329	1,410	80	6.05%
22	760.1-.8	Advertising Expense	1,579	1,538	(40)	(2.56%)
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	18,125	19,182	1,057	5.83%
24	767.1-.8	Reg. Comm. Exp. - Other	5,192	3,420	(1,772)	(34.12%)
25	770.1-.8	Bad Debt Expense	0	0	0	0.00%
26	775.1-.8	Miscellaneous Expenses	74,749	69,918	(4,831)	(6.46%)
27		**TOTAL SEWER O & M EXPENSES**	476,417	481,450	5,032	1.06%
28		**TOTAL (LESS ACCTS 766 & 767)**	453,100	458,847	5,747	1.27%

NOTE: See Volume II for variance explanations.

CONTRACTUAL SERVICES - 1995

Company: SSU / County Plant Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

FPSC
Schedule: B-9(S)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
1	**See Volume II for detailed support.**			

ANALYSIS OF RATE CASE EXPENSE - 1995

Company: SSU / County Plant Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

FPSC
Schedule: B-10(S)
Page 1 of 1
Preparer: Ludsen

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	See Volume II, Allocation of 1995 Rate Case Expense for detail.				
2					
3					
4					
5					
6					
7					
8	Estimate Through				
9	[ ] PAA				
10	[x] Commission Hearing				
11					
12	Amortization Period 4 Years				
13	Explanation if different from Section 367.0816, Florida Statutes:				
14					
15	Amortization of Rate Case Expense:		(A) Total	(B) Sewer	
16					
17					
18	Prior Unamortized Rate Case Expense				
19	Marco Island	Docket No. 920655-WS	$134,310		
20	Uniform	Docket No. 920199-WS	840,374		
21	Lehigh	Docket No. 911188-WS	99,988		
22			1,074,672		
23	Current Rate Case Expense				
24					
25	Total Projected Rate Case Expense				
26					
27	Annual Amortization		$373,256	$19,182	
28					
29	Method of Allocation Between Plants:				
30	Average Number of Customers (Plant Specific)				
31	See Volume II, Allocation of 1995 Rate Case Expense for detail.				
32					

ANALYSIS OF MAJOR SEWER MAINTENANCE PROJECTS - 1995
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

Company: SSU / County Plant Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide an analysis of all maintenance projects greater than 2% of the projected test year revenues per system which occurred during the 2 years prior to the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description of the total cost or budgeted amount and how often the project should be repeated.

FPSC
Schedule: B-11(S)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Date	(2) Description	(3) Total Sewer Cost	(4) How often to repeat
		Maintenance projects greater than 2% of test year revenues per system		
1	**See Volume II for detailed support.**			

ALLOCATION OF EXPENSES - 1995

Company: SSU / County Plant Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

FPSC
Schedule: B-12(S)
Page 1 of 1
Preparer: Kimball

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules

Please refer to Volume II for a complete description of allocated items, the allocation percentages, a description of the allocation methods, the amounts allocated and supporting schedules.

For rate making purposes, the following are the items which are allocated in this filing:

A-SCHEDULES (RATE BASE):

Allocated Items	Allocation Basis	Recap Schedules
(A) Deferred Taxes	Avg Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-2 (S)
(B) General Plant	Average No. of Customers (Total Company)	A-5 (S)
(C) General Plant Blanket Additions	Average No. of Customers (Total Company)	A-5 (S)
(D) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-10 (S)
(E) Unfunded OPEBs	Average No. of Customers (Total Company)	A-17 (S)

B-SCHEDULES (INCOME STATEMENT):

Allocated Items	Allocation Basis	Recap Schedules
(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-6 (S)
(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-6 (S)
(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	B-17 (S)
(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-6 (S)
(E) Property Taxes	Net Taxable Value	B-15 (S)

SCHEDULE OF NET SEWER DEPRECIATION EXPENSE - 1995
SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: SSU / County Plant Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-14(S)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S),B-18 (S)
Supporting Schedules: A-6(S),F-Schedules

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		DEPRECIATION RATE		1995 DEPRECIATION EXPENSE			1995 USED & USEFUL DEPRECIATION EXPENSE		
Line No.	1995 Avg. Adj. PIS	Life	Rate (%)	Per Books	Utility Adjustment	Adjusted Depreciation Expense	Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful Depreciation Exp.
1	**INTANGIBLE PLANT**								
2	351.1 Organization	2,095	40	2.50%	52	0	52	0.00%	0	52
3	352.1 Franchises	11,623	40	2.50%	291	0	291	0.00%	0	291
4	389.1 Other Plant & Misc. Equipment	153	18	5.56%	6	0	6	0.00%	0	6
5	**COLLECTION PLANT**								
6	353.2 Land & Land Rights	56,953	NA	NA	0	0	0	0.00%	0	0
7	354.2 Structures & Improvements	14,686	32	3.13%	460	0	460	12.40%	57	403
8	360.2 Collection Sewers - Force	2,268,881	30	3.33%	51,961	0	51,961	6.84%	3,556	48,405
9	361.2 Collection Sewers - Gravity	3,672,272	45	2.22%	79,911	0	79,911	8.69%	6,947	72,964
10	362.2 Special Collecting	0	40	2.50%	0	0	0	0.00%	0	0
11	363.2 Services to Customers	926,193	38	2.63%	23,525	0	23,525	0.00%	0	23,525
12	364.2 Flow Measuring Devices	53,752	5	20.00%	2,986	0	2,986	0.00%	0	2,986
13	365.2 Flow Measuring Installation	1,245	38	2.63%	33	0	33	0.00%	0	33
14	389.2 Other Plant & Misc. Equipment	124	18	5.56%	5	0	5	0.00%	0	5
15	**SYSTEM PUMPING PLANT**								
16	353.3 Land & Land Rights	41,336	NA	NA	0	0	0	0.00%	0	0
17	354.3 Structures & Improvements	7,962	32	3.13%	245	0	245	12.66%	31	214
18	370.3 Receiving Wells	384,804	30	3.33%	12,810	0	12,810	9.22%	1,181	11,629
19	371.3 Pumping Equipment	1,444,869	18	5.56%	81,538	0	81,538	9.08%	7,388	74,150
20	389.3 Other Plant & Misc. Equipment	568	18	5.56%	29	0	29	10.49%	3	26
21	**TREATMENT AND DISPOSAL PLANT**								
22	353.4 Land & Land Rights	10,398	NA	NA	0	0	0	0.00%	0	0
23	354.4 Structures & Improvements	1,301,287	32	3.13%	40,323	0	40,323	20.07%	8,091	32,232
24	380.4 Treatment & Disposal	2,363,341	18	5.56%	128,327	0	128,327	17.62%	22,616	105,711
25	381.4 Plant Sewers	435,161	35	2.86%	12,395	0	12,395	19.48%	2,414	9,981
26	382.4 Outfall Sewer Lines	172,124	30	3.33%	5,721	0	5,721	19.00%	1,087	4,634
27	389.4 Other Plant & Misc. Equipment	73,178	18	5.56%	4,052	0	4,052	18.63%	755	3,297
28	**GENERAL PLANT**								
29	353.5 Land & Land Rights	26,656	NA	NA	0	0	0	0.00%	0	0
30	354.5 Structures & Improvements	251,890	40	2.50%	6,297	0	6,297	0.00%	0	6,297
31	390.5 Office Furniture & Equipment	155,391	15	6.67%	10,365	0	10,365	0.00%	0	10,365
32	390.51 Computer Equipment	376,456	6	16.67%	62,755	0	62,755	0.00%	0	62,755
33	391.5 Transportation Equipment	224,870	6	16.67%	37,486	0	37,486	0.00%	0	37,486
34	392.5 Stores Equipment	2,390	18	5.56%	133	0	133	0.00%	0	133
35	393.5 Tools, Shop & Garage Equipment	85,301	16	6.25%	5,331	0	5,331	0.00%	0	5,331
36	394.5 Laboratory Equipment	51,578	15	6.67%	3,440	0	3,440	0.00%	0	3,440
37	395.5 Power Operated Equipment	81,847	12	8.33%	6,818	0	6,818	0.00%	0	6,818
38	396.5 Communication Equipment	42,432	10	10.00%	4,243	0	4,243	0.00%	0	4,243
39	397.5 Miscellaneous Equipment	19,868	15	6.67%	1,325	0	1,325	0.00%	0	1,325
40	398.5 Other Tangible Plant	15,774	10	10.00%	1,577	0	1,577	0.00%	0	1,577
41	**INTANGIBLE PLANT**	13,871		2.52%	349	0	349	0.00%	0	349
42	**COLLECTION PLANT**	8,994,105		2.27%	158,880	0	158,880	6.65%	10,560	148,320
43	**SYSTEM PUMPING PLANT**	1,879,558		5.03%	94,621	0	94,621	9.09%	8,603	86,018
44	**TREATMENT AND DISPOSAL PLANT**	4,355,490		4.38%	190,818	0	190,818	18.32%	34,963	155,855
45	**GENERAL PLANT**	1,334,454		10.47%	139,771	0	139,771	0.00%	0	139,771
46	**TOTAL DEPRECIATION EXPENSE**	14,577,477		4.01%	584,440	0	584,440	9.26%	54,126	530,314
47	**LESS: AMORTIZATION OF CIAC**				(156,089)	0	(156,089)		(3,116)	(152,973)
48	**NET DEPRECIATION EXPENSE - SEWER**				428,351	0	428,351		51,010	377,341

Column:
(2) from Schedule A-6, page 1, column 11
(8) from F Schedules

Note:
1. Depreciation rate and Non-used and Useful percent are calculated at the plant level. Summaries reflect a weighted composite rate.

SCHEDULE OF NET SEWER DEPRECIATION EXPENSE - 1995
CIAC AMORTIZATION EXPENSE

Company: SSU / County Plant Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-14(S)
Page 2 of 3
Preparer: Kimball
Recap Schedules: B-14(S)1/3
Supporting Schedules: A-12(S), B-14(S)3/3

Line No.	(1) SEWER CIAC Classifications	(2) 1995 Avg. Adj. CIAC Balance	(3) CIAC Amort. Composite Rate	(4) 1995 CIAC AMORTIZATION EXPENSE Per Books	(5) Utility Adjustment	(6) Utility Adjusted CIAC Amort.	(7) 1995 USED & USEFUL CIAC AMORTIZATION EXPENSE Composite Non-used and Useful Percentage	(8) Non-used and Useful Amount	(9) Used and Useful CIAC Amort.
1	Plant Capacity Fees	2,110,505	4.40%	92,954	0	92,954	0.00%	0	92,954
2	Line/Main Extension Fees	377,916	3.23%	12,207	0	12,207	0.00%	0	12,207
3	Contributed Lines	761,537	3.28%	24,946	0	24,946	7.82%	1,950	22,996
4	Contributed Property Other Than Lines	320,808	3.80%	12,179	0	12,179	9.57%	1,166	11,013
5	Service Installation Fees	557,360	2.48%	13,803	0	13,803	0.00%	0	13,803
6	TOTAL SEWER CIAC AMORT. EXPENSE	4,128,125		156,089	0	156,089		3,116	152,973

Column:
(2) is from A-12(S)
(3) is from B-14 (page 3 of 3)
(7) is from B- 14 (page 1 of 3)

Notes:
2) Amortization rate and Non-used and Useful percent are calculated at the plant level. Summaries reflect a weighted composite rate.
2) Amortization rate and Non-used and Useful percent are calculated at the plant level. Summaries reflect a weighted composit rate.

SCHEDULE OF NET SEWER DEPRECIATION EXPENSE - 1995
COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / County Plant Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-14(S)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-14(S)1/3,2/3
Supporting Schedules: A-6(S)

Line No.	(1) SEWER CIAC Classifications and Associated Plant Accounts	(2) 1995 COMPOSITE CIAC AMORTIZATION RATE Average Adjusted UPIS	(3) Average Adjusted Dep. Exp.	(4) Composite CIAC Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	364.2 Flow Measuring Devices	53,752	2,986	5.56%
3	365.2 Flow Measuring Installation	1,245	33	2.63%
4	354.4 Structures & Improvements	1,301,287	40,323	3.10%
5	380.4 Treatment & Disposal	2,363,341	128,327	5.43%
6	381.4 Plant Sewers	435,161	12,395	2.85%
7	382.4 Outfall Sewer Lines	172,124	5,721	3.32%
8	389.4 Other Plant & Misc. Equipment	73,178	4,052	5.54%
9	**COMPOSITE RATE**	4,400,088	193,837	4.41%
10	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
11	354.2 Structures & Improvements	14,686	460	3.13%
12	360.2 Collection Sewers - Force	2,268,881	51,961	2.29%
13	361.2 Collection Sewers - Gravity	3,672,272	79,911	2.18%
14	362.2 Special Collecting	0	0	0.00%
15	389.2 Other Plant & Misc. Equipment	124	5	3.93%
16	354.3 Structures & Improvements	7,962	245	3.08%
17	370.3 Receiving Wells	384,804	12,810	3.33%
18	371.3 Pumping Equipment	1,444,869	81,538	5.64%
19	389.3 Other Plant & Misc. Equipment	588	29	4.86%
20	**COMPOSITE RATE**	7,794,184	226,958	2.91%
21	**SERVICE INSTALLATION FEES:**			
22	363.2 Services to Customers	926,193	23,525	2.54%
23	**COMPOSITE RATE**	926,193	23,525	2.54%
24	**OTHERS: (Weighted Average of Above Rates):**			
25	Plant Capacity Fees (Line 9)	4,400,088	193,837	4.41%
26	Line/Main Extension Fees & Contributed Lines (Line 20)	7,794,184	226,958	2.91%
27	Service Installation Fees (Line 23)	926,193	23,525	2.54%
28	**COMPOSITE RATE**	13,120,466	444,320	3.39%

Column:
(2) is From Schedule B-14(S), page 1, column 2.
(3) is From Schedule B-14(S), page 1, column 7.

Note:
1. Depreciation rate and Non-used and Useful percent are calculated at the plant level. Summaries reflect a weighted composite rate.

SCHEDULE OF SEWER TAXES OTHER THAN INCOME - 1995
UNDER PRESENT INCOME

Company: SSU / County Plant Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (S)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)
		1995 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	163,808	0	163,808	B-4(S)	
2	**PAYROLL TAXES: (8.0%)**	50,187	0	50,187	B-6(S)	
3	(Adjustments)	0	0	0		
4		0	0	0		
5		0	0	0		
6	**TOTAL**	50,187	0	50,187		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	81,025	0	81,025		
8	Non-used & Useful Property Tax Add-back (1)	0	4,300	4,300		
9	Adjusted Real Estate & Personal Property Tax	81,025	4,300	85,325		
10	Non-used & Useful Percent (2)			8.46%	A-6(S)7/7	
11	Non-used & Useful Amount		(7,215)	(7,215)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	81,025	(2,915)	78,110		
13	**OTHER:**	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	**TOTAL**	0	0	0		
18	**TOTAL TAXES OTHER (PRESENT INCOME)**	295,021	(2,915)	292,106		B-2(S)1/3,2/3

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

(2) Non-Used and Useful Percent is calculated at the Plant level. Summaries reflect a weighted composite percent.

SCHEDULE OF SEWER INCOME TAXES - 1995
UNDER PRESENT INCOME

Company: SSU / County Plant Summary
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

FPSC
Schedule: B-17(S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S)

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	3,640,181	0	3,640,181	B-4(S)
3	Less:				
4	O & M Expenses	2,581,928	0	2,581,928	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	377,341	0	377,341	B-14(S)
6	Amortization	0	98,496	98,496	B-18(S), A-21(S)
7	Taxes Other Than Income	295,021	(2,915)	292,106	B-15(S)
8	Pre-Tax Operating Expenses	3,254,290	95,581	3,349,871	
9	**PRE-TAX OPERATING INCOME**	385,891	(95,581)	290,310	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	385,891	(95,581)	290,310	
12	Less:				
13	Interest Expense:				
14	Rate Base	7,851,927	(74,534)	7,777,394	A-2(S)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(S)
16	Total Interest Expense	396,522	(3,764)	392,758	C-3
17	Net Taxable Income (L11 - L16)	(10,631)	(91,817)	(102,448)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-2(S)3/3
19	Subtotal Income Taxes (L17 x L18)	(4,101)	(35,418)	(39,519)	
20	Less:				
21	Parent Debt Adjustment	22,692	0	22,692	C-1(S)
22	Investment Tax Credit	3,617	0	3,617	C-7(S)
23	**TOTAL INCOME TAXES**	(30,410)	(35,418)	(65,828)	

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1995

Company: SSU / County Plant Summary
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that shows the calculation of the acquisition adjustment amortization expense for the test year.

FPSC
Schedule: B-18 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedule: B-2 (S)

	(1)	(2)	(3)	(4)	(5)	(6)
		ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Average Adjusted Acquisition Adjustment Balance	0			A-20 (S)	
2	Last Authorized Amortization Rate	0.00%				
3	Total Amortization Expense	0	0	0		A-20 (S)
4	Less: Non-Used & Useful Amort. Exp.	0	0	0	From Below	
5	**NET AMORTIZATION EXPENSE**	0	0	0		B-2 (S)

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

		1995 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Adjusted Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
6	Total Amortization Expense	0	0	0	From Above	
7	Composite Non-Used & Useful Depreciation Expense (%) (1)	0.00%	0.00%	0.00%	B-14 (S)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

Note:
1. Non-used and Useful percentages are calculated at the plant level. Summaries reflect a weighted composite rate.

SCHEDULE OF SEWER RATE BASE - 1995
SUMMARY

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-2 (S)
Page 1 of 1
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)
		1995 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	880,298	0	880,298	A-6 (S)
2	Utility Land & Land Rights	11,668	0	11,668	A-6 (S)
3	Non-Used and Useful	(26,266)	0	(26,266)	A-7 (S)
4	Construction Work in Progress	0	0	0	A-6 (S)
5	Accumulated Depreciation	(207,076)	0	(207,076)	A-10 (S)
6	CIAC	(110,824)	0	(110,824)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (S)
8	Accumulated Amortization of CIAC	35,082	0	35,082	A-14 (S)
9	Acquisition Adjustments	0	0	0	A-20 (S)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (S)
11	Advances for Construction	0	0	0	A-16 (S)
12	Unfunded Post-Retirement Benefits	(1,586)	0	(1,586)	Vol. II
13	Deferred Taxes	(16,650)	0	(16,650)	C-7 (S)
14	Working Capital Allowance	15,324	0	15,324	A-17 (S)
15	Other	0	0	0	A-21(S)
16	**TOTAL SEWER RATE BASE**	579,970	0	579,970	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER RATE BASE - 1995

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC
Schedule: A-3 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**A. UTILITY PLANT IN SERVICE:**			A-6 (S)
2	1.	0	0	
3				
4	2.	0	0	
5				
6				
7		0	0	
8	**B. UTILITY LAND & LAND RIGHTS:**			A-6 (S)
9	1.	0	0	
10				
11	2.	0	0	
12				
13				
14		0	0	
15	**C. NON-USED AND USEFUL:**			A-7 (S)
16	1.	0	0	
17				
18	2.	0	0	
19				
20				
21		0	0	
22	**D. CONSTRUCTION WORK IN PROGRESS:**			
23	1.	0	0	
24				
25	2.	0	0	
26				
27				
28		0	0	
29	**E. ACCUMULATED DEPRECIATION:**			A-10 (S)
30	1.	0	0	
31				
32	2.	0	0	
33				
34				
35		0	0	
36	**F. CIAC:**			A-12 (S)
37	1.	0	0	
38				
39	2.	0	0	
40				
41				
42		0	0	
43				
44	**SUBTOTAL**	0	0	

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER RATE BASE-1995

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC
Schedule: A-3 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**G. ACCUMULATED AMORTIZATION OF CIAC:**			A-14 (S)
2	1.	0	0	
3				
4	2.	0	0	
5				
6		0	0	
7	**H. ACQUISITION ADJUSTMENTS:**			A-20 (S)
8	1.	0	0	
9				
10	2.	0	0	
11				
12		0	0	
13	**I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:**			A-20 (S)
14	1.	0	0	
15				
16	2.	0	0	
17				
18		0	0	
19	**J. ADVANCES FOR CONSTRUCTION:**			A-16 (S)
20	1.	0	0	
21				
22	2.	0	0	
23				
24		0	0	
25	**K. DEFERRED TAXES:**			C-6 (S)
26	1.	0	0	
27				
28	2.	0	0	
29				
30		0	0	
31	**L. WORKING CAPITAL ALLOWANCE:**			A-17 (S)
32	1.	0	0	
33				
34	2.	0	0	
35		0	0	
36	**M. OTHER**			A-21(S)
37	1.	0	0	
38				
39	2.	0	0	
40		0	0	
41				
42	**TOTAL SEWER RATE BASE UTILITY ADJUSTMENTS**	0	0	

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER PLANT IN SERVICE - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-4 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer Plant In Service Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29	**12/31/88 Balance Per County Resolution Dated 06/27/89**	278,964
30	Utility Adjustment to ordered balance (1)	0
31	1989 Additions	10,449
32	1989 Retirements	1,015
33	1989 Adjustments	0
34	1989 Net Additions	9,434
35	**12/31/89 Balance**	288,398
36		
37		
38	1990 Additions	9,963
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	9,963
42	**12/31/90 Balance**	298,361

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER PLANT IN SERVICE - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-4 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Sewer Plant In Service Year-End Balances
1	**12/31/90 Balance**		298,361
2			
3			
4	1991 Additions		21,925
5	1991 Retirements		3,525
6	1991 Adjustments		0
7	1991 Net Additions		18,400
6			
8	**12/31/91 Balance**		316,761
9			
10			
11	1992 Additions		0
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		0
15	**12/31/92 Balance**		316,761
16			
17			
18	1993 Additions		512,191
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	26,895
21	1993 Net Additions		539,086
22	**12/31/93 Balance**		855,847
23			
24			
25	1994 Additions		35,893
26	1994 Retirements		3,192
27	1994 Adjustments		0
28	1994 Net Additions		32,701
29	**12/31/94 Balance**		888,547
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(322)
32	1995 Additions		7,925
33	1995 Retirements		443
34	1995 Adjustments		0
35	1995 Net Additions		7,482
36	**12/31/95 Balance**		895,707
37			
38			
39	1996 Additions		
40	1996 Retirements		
41	1996 Adjustments		
42	1996 Net Additions		
43	**12/31/96 Balance**		

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the beginning, ending and average balances of PIS by account for the the prior year and the test year.

FPSC
Schedule: A-6 (S)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-4(S)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/94	(3) Net Additions 12/31/94 - 12/31/95 Gross	(4) Retirements	(5) Net	(6) 1995 PLANT IN SERVICE Balance Per Books 12/31/95	(7) Utility Adjustments	(8) Adjusted Balance 12/31/95	(9) 1995 AVERAGE BALANCE Balance Per Books	(10) Utility Adjustments	(11) Adjusted Utility Balance
1	**INTANGIBLE PLANT**										
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	1,578	0	0	0	1,578	0	1,578	1,578	0	1,578
4	389.1 Other Plant & Misc. Equipment	72	0	0	0	72	0	72	72	0	72
5	**COLLECTION PLANT**										
6	353.2 Land & Land Rights	5,054	0	0	0	5,054	0	5,054	5,054	0	5,054
7	354.2 Structures & Improvements	10,687	0	0	0	10,687	0	10,687	10,687	0	10,687
8	360.2 Collection Sewers - Force	95,990	0	0	0	95,990	0	95,990	95,990	0	95,990
9	361.2 Collection Sewers - Gravity	113,869	161	0	161	114,030	0	114,030	113,949	0	113,949
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	24,210	76	0	76	24,286	0	24,286	24,248	0	24,248
12	364.2 Flow Measuring Devices	3,496	0	0	0	3,496	0	3,496	3,496	0	3,496
13	365.2 Flow Measuring Installation	1,240	0	0	0	1,240	0	1,240	1,240	0	1,240
14	389.2 Other Plant & Misc. Equipment	58	0	0	0	58	0	58	58	0	58
15	**SYSTEM PUMPING PLANT**										
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	7,283	0	0	0	7,283	0	7,283	7,283	0	7,283
18	370.3 Receiving Wells	419	0	0	0	419	0	419	419	0	419
19	371.3 Pumping Equipment	120,385	0	0	0	120,385	0	120,385	120,385	0	120,385
20	389.3 Other Plant & Misc. Equipment	454	0	0	0	454	0	454	454	0	454
21	**TREATMENT AND DISPOSAL PLANT**										
22	353.4 Land & Land Rights	5,772	0	0	0	5,772	0	5,772	5,772	0	5,772
23	354.4 Structures & Improvements	30,830	500	0	500	31,330	0	31,330	31,080	0	31,080
24	380.4 Treatment & Disposal	370,934	0	0	0	370,934	0	370,934	370,934	0	370,934
25	381.4 Plant Sewers	28,620	0	0	0	28,620	0	28,620	28,620	0	28,620
26	382.4 Outfall Sewer Lines	19,055	0	0	0	19,055	0	19,055	19,055	0	19,055
27	389.4 Other Plant & Misc. Equipment	9,451	0	0	0	9,451	0	9,451	9,451	0	9,451
28	**GENERAL PLANT**										
29	353.5 Land & Land Rights	842	0	0	0	842	0	842	842	0	842
30	354.5 Structures & Improvements	7,505	910	(11)	900	8,404	0	8,404	7,954	0	7,954
31	390.5 Office Furniture & Equipment	4,579	657	0	657	5,235	0	5,235	4,907	0	4,907
32	390.51 Computer Equipment	11,280	1,215	0	1,215	12,496	0	12,496	11,888	0	11,888
33	391.5 Transportation Equipment	6,864	893	(419)	474	7,338	0	7,338	7,101	0	7,101
34	392.5 Stores Equipment	75	2	0	2	76	0	76	75	0	75
35	393.5 Tools, Shop & Garage Equipment	2,566	257	(1)	256	2,822	0	2,822	2,694	0	2,694
36	394.5 Laboratory Equipment	728	1,801	0	1,801	2,529	0	2,529	1,629	0	1,629
37	395.5 Power Operated Equipment	2,544	84	(2)	82	2,625	0	2,625	2,585	0	2,585
38	396.5 Communication Equipment	1,157	365	0	365	1,523	0	1,523	1,340	0	1,340
39	397.5 Miscellaneous Equipment	612	42	(10)	31	643	0	643	627	0	627
40	398.5 Other Tangible Plant	17	962	0	962	979	0	979	498	0	498
41	**INTANGIBLE PLANT**	1,650	0	0	0	1,650	0	1,650	1,650	0	1,650
42	**COLLECTION PLANT**	254,604	237	0	237	254,841	0	254,841	254,723	0	254,723
43	**SYSTEM PUMPING PLANT**	128,541	0	0	0	128,541	0	128,541	128,541	0	128,541
44	**TREATMENT AND DISPOSAL PLANT**	464,662	500	0	500	465,162	0	465,162	464,912	0	464,912
45	**GENERAL PLANT**	38,768	7,188	(443)	6,745	45,513	0	45,513	42,141	0	42,141
46	**TOTAL PLANT IN SERVICE**	888,225	7,925	(443)	7,482	895,707	0	895,707	891,966	0	891,966
47	**LAND & LAND RIGHTS**	11,668	0	0	0	11,668	0	11,668	11,668	0	11,668
48	**TOTAL PIS LESS LAND**	876,557	7,925	(443)	7,482	884,039	0	884,039	880,298	0	880,298

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: BSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide month ending balances for PIS by account for each month of the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-6 (S)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-4(S)
Supporting Schedule: A-3(S)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/95	(15) Net Additions	(16) Average Balance 1995
1	**INTANGIBLE PLANT**															
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	1,578	1,578	1,578	1,578	1,578	1,578	1,578	1,578	1,578	1,578	1,578	1,578	1,578	0	1,578
4	389.1 Other Plant & Misc. Equipment	72	72	72	72	72	72	72	72	72	72	72	72	72	0	72
5	**COLLECTION PLANT**															
6	353.2 Land & Land Rights	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054	0	5,054
7	354.2 Structures & Improvements	10,687	10,687	10,687	10,687	10,687	10,687	10,687	10,687	10,687	10,687	10,687	10,687	10,687	0	10,687
8	360.2 Collection Sewers - Force	95,990	95,990	95,990	95,990	95,990	95,990	95,990	95,990	95,990	95,990	95,990	95,990	95,990	0	95,990
9	361.2 Collection Sewers - Gravity	113,869	113,869	113,869	113,869	113,869	113,978	113,978	113,978	113,978	113,978	113,978	113,978	114,030	161	113,949
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	24,210	24,210	24,210	24,210	24,210	24,262	24,262	24,262	24,262	24,262	24,262	24,262	24,286	76	24,248
12	364.2 Flow Measuring Devices	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496	0	3,496
13	365.2 Flow Measuring Installation	1,240	1,240	1,240	1,240	1,240	1,240	1,240	1,240	1,240	1,240	1,240	1,240	1,240	0	1,240
14	389.2 Other Plant & Misc. Equipment	58	58	58	58	58	58	58	58	58	58	58	58	58	0	58
15	**SYSTEM PUMPING PLANT**															
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	7,283	7,283	7,283	7,283	7,283	7,283	7,283	7,283	7,283	7,283	7,283	7,283	7,283	0	7,283
18	370.3 Receiving Wells	419	419	419	419	419	419	419	419	419	419	419	419	419	0	419
19	371.3 Pumping Equipment	120,385	120,385	120,385	120,385	120,385	120,385	120,385	120,385	120,385	120,385	120,385	120,385	120,385	0	120,385
20	389.3 Other Plant & Misc. Equipment	454	454	454	454	454	454	454	454	454	454	454	454	454	0	454
21	**TREATMENT AND DISPOSAL PLANT**															
22	353.4 Land & Land Rights	5,772	5,772	5,772	5,772	5,772	5,772	5,772	5,772	5,772	5,772	5,772	5,772	5,772	0	5,772
23	354.4 Structures & Improvements	30,830	30,830	30,830	30,830	30,830	31,169	31,169	31,169	31,169	31,169	31,169	31,169	31,330	500	31,080
24	380.4 Treatment & Disposal	370,934	370,934	370,934	370,934	370,934	370,934	370,934	370,934	370,934	370,934	370,934	370,934	370,934	0	370,934
25	381.4 Plant Sewers	28,620	28,620	28,620	28,620	28,620	28,620	28,620	28,620	28,620	28,620	28,620	28,620	28,620	0	28,620
26	382.4 Outfall Sewer Lines	19,055	19,055	19,055	19,055	19,055	19,055	19,055	19,055	19,055	19,055	19,055	19,055	19,055	0	19,055
27	389.4 Other Plant & Misc. Equipment	9,451	9,451	9,451	9,451	9,451	9,451	9,451	9,451	9,451	9,451	9,451	9,451	9,451	0	9,451
28	**GENERAL PLANT**															
29	353.5 Land & Land Rights	842	842	842	842	842	842	842	842	842	842	842	842	842	0	842
30	354.5 Structures & Improvements	7,505	7,510	7,522	7,534	7,543	7,548	7,953	7,954	7,954	7,954	7,954	7,954	8,404	900	7,954
31	390.5 Office Furniture & Equipment	4,579	4,583	4,591	4,600	4,607	4,610	4,903	4,904	4,904	4,904	4,904	4,904	5,235	657	4,907
32	390.51 Computer Equipment	11,280	11,288	11,303	11,320	11,332	11,339	11,880	11,882	11,882	11,882	11,882	11,882	12,496	1,215	11,888
33	391.5 Transportation Equipment	6,864	6,870	6,879	6,878	6,885	6,889	7,283	7,283	7,283	7,283	7,283	7,283	7,338	474	7,101
34	392.5 Stores Equipment	75	75	75	75	75	75	75	75	75	75	75	75	76	2	75
35	393.5 Tools, Shop & Garage Equipment	2,566	2,568	2,571	2,574	2,577	2,578	2,693	2,693	2,693	2,693	2,693	2,693	2,822	256	2,694
36	394.5 Laboratory Equipment	728	740	762	787	805	814	1,617	1,619	1,619	1,619	1,619	1,619	2,529	1,801	1,629
37	395.5 Power Operated Equipment	2,544	2,544	2,545	2,547	2,547	2,548	2,585	2,585	2,585	2,585	2,585	2,585	2,625	82	2,585
38	396.5 Communication Equipment	1,157	1,160	1,164	1,169	1,173	1,175	1,338	1,338	1,338	1,338	1,338	1,338	1,523	365	1,340
39	397.5 Miscellaneous Equipment	612	612	613	613	613	613	632	632	632	632	632	632	643	31	627
40	398.5 Other Tangible Plant	17	23	35	48	58	63	492	493	493	493	493	493	979	962	498
41	**INTANGIBLE PLANT**	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	0	1,650
42	**COLLECTION PLANT**	254,604	254,604	254,604	254,604	254,604	254,765	254,765	254,765	254,765	254,765	254,765	254,765	254,841	237	254,723
43	**SYSTEM PUMPING PLANT**	128,541	128,541	128,541	128,541	128,541	128,541	128,541	128,541	128,541	128,541	128,541	128,541	128,541	0	128,541
44	**TREATMENT AND DISPOSAL PLANT**	464,662	464,662	464,662	464,662	464,662	465,001	465,001	465,001	465,001	465,001	465,001	465,001	465,152	500	464,912
45	**GENERAL PLANT**	38,768	38,814	38,901	38,986	39,057	39,093	42,294	42,301	42,301	42,301	42,301	42,301	45,513	6,745	42,141
46	**TOTAL PLANT IN SERVICE**	888,225	888,271	888,358	888,442	888,514	889,050	892,251	892,258	892,258	892,258	892,258	892,258	895,707	7,482	891,966
47	**LAND & LAND RIGHTS**	11,668	11,668	11,668	11,668	11,668	11,668	11,668	11,668	11,668	11,668	11,668	11,668	11,668	0	11,668
48	**TOTAL PIS LESS LAND**	876,557	876,603	876,690	876,775	876,846	877,383	880,583	880,590	880,590	880,590	880,590	880,590	884,039	7,482	880,298

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-6 (S)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Net Additions	(15) Average Net Additions 1995
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	109	0	0	0	0	0	0	52	161	80
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	52	0	0	0	0	0	0	25	76	38
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	339	0	0	0	0	0	0	161	500	250
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	8	11	12	9	5	406	1	0	0	0	0	450	900	450
31	390.5 Office Furniture & Equipment	4	8	9	7	3	293	1	0	0	0	0	332	657	328
32	390.51 Computer Equipment	8	15	17	13	6	542	1	0	0	0	0	614	1,215	608
33	391.5 Transportation Equipment	6	9	(1)	7	5	394	(0)	0	0	0	0	55	474	237
34	392.5 Stores Equipment	0	0	0	0	0	1	0	0	0	0	0	1	2	1
35	393.5 Tools, Shop & Garage Equipment	2	3	3	3	1	114	0	0	0	0	0	129	256	128
36	394.5 Laboratory Equipment	12	22	24	19	9	803	2	0	0	0	0	910	1,801	900
37	395.5 Power Operated Equipment	1	1	1	1	0	37	0	0	0	0	0	40	82	41
38	396.5 Communication Equipment	2	5	5	4	2	163	0	0	0	0	0	184	365	183
39	397.5 Miscellaneous Equipment	0	0	0	0	0	18	0	0	0	0	0	11	31	16
40	398.5 Other Tangible Plant	6	12	13	10	5	429	1	0	0	0	0	486	962	481
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	161	0	0	0	0	0	0	76	237	118
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	339	0	0	0	0	0	0	161	500	250
45	**GENERAL PLANT**	46	87	84	71	37	3,200	7	0	0	0	0	3,213	6,745	3,373
46	**TOTAL NET ADDITIONS**	46	87	84	71	537	3,200	7	0	0	0	0	3,450	7,482	3,741
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	46	87	84	71	537	3,200	7	0	0	0	0	3,450	7,482	3,741

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-8 (S)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Gross Additions	(15) Ave. Gross Additions 1995
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	109	0	0	0	0	0	0	52	161	80
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	52	0	0	0	0	0	0	25	76	38
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	339	0	0	0	0	0	0	161	500	250
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	6	11	12	9	5	406	1	0	0	0	0	460	910	455
31	390.5 Office Furniture & Equipment	4	8	9	7	3	293	1	0	0	0	0	332	657	328
32	390.51 Computer Equipment	8	15	17	13	8	542	1	0	0	0	0	614	1,215	608
33	391.5 Transportation Equipment	5	11	12	9	5	398	1	0	0	0	0	451	893	447
34	392.5 Stores Equipment	0	0	0	0	0	1	0	0	0	0	0	1	2	1
35	393.5 Tools, Shop & Garage Equipment	2	3	3	3	1	114	0	0	0	0	0	130	257	128
36	394.5 Laboratory Equipment	12	22	24	19	9	803	2	0	0	0	0	910	1,801	900
37	395.5 Power Operated Equipment	1	1	1	1	0	37	0	0	0	0	0	42	84	42
38	396.5 Communication Equipment	2	5	5	4	2	163	0	0	0	0	0	184	365	183
39	397.5 Miscellaneous Equipment	0	1	1	0	0	19	0	0	0	0	0	21	42	21
40	398.5 Other Tangible Plant	6	12	13	10	5	429	1	0	0	0	0	486	962	481
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	161	0	0	0	0	0	0	76	237	118
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	339	0	0	0	0	0	0	161	500	250
45	**GENERAL PLANT**	46	89	98	74	37	3,205	8	0	0	0	0	3,631	7,188	3,594
46	**TOTAL GROSS ADDITIONS**	46	89	98	74	537	3,205	8	0	0	0	0	3,868	7,925	3,962
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	46	89	98	74	537	3,205	8	0	0	0	0	3,868	7,925	3,962

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-6 (S)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Total Retirements	(15) Average Retirements 1995
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	10	11	5
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	2	13	3	0	5	1	0	0	0	0	396	419	209
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	1	1	1
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	2	2	1
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	10	10	5
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	0	2	13	3	0	5	1	0	0	0	0	419	443	221
46	**TOTAL RETIREMENTS**	0	2	13	3	0	5	1	0	0	0	0	419	443	221
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	0	2	13	3	0	5	1	0	0	0	0	419	443	221

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of adjustments for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-6 (S)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Total Adjustments	(15) Ave. Utility Adjustments 1995
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**TOTAL ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the average balance for plant in service and the non-used and useful percentage and amount.

FPSC
Schedule: A-6 (S)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-2(S),A-7(S)

Line No.	(1) Account No. and Name	(2) Average Adjusted Utility Balance A-6(S) 1 of 7	(3) 1995 NON-USED & USEFUL Percentage F-Schedules	(4) 1995 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	351.1 Organization	0	0.00%	0
3	352.1 Franchises	1,578	0.00%	0
4	389.1 Other Plant & Misc. Equipment	72	0.00%	0
5	**COLLECTION PLANT**			
6	353.2 Land & Land Rights	5,054	0.00%	0
7	354.2 Structures & Improvements	10,687	13.44%	1,436
8	360.2 Collection Sewers - Force	95,990	13.44%	12,901
9	361.2 Collection Sewers - Gravity	113,949	13.44%	15,315
10	362.2 Special Collecting	0	0.00%	0
11	363.2 Services to Customers	24,248	0.00%	0
12	364.2 Flow Measuring Devices	3,496	0.00%	0
13	365.2 Flow Measuring Installation	1,240	0.00%	0
14	389.2 Other Plant & Misc. Equipment	58	0.00%	0
15	**SYSTEM PUMPING PLANT**			
16	353.3 Land & Land Rights	0	0.00%	0
17	354.3 Structures & Improvements	7,283	13.44%	979
18	370.3 Receiving Wells	419	13.44%	56
19	371.3 Pumping Equipment	120,385	13.44%	16,180
20	389.3 Other Plant & Misc. Equipment	454	13.44%	61
21	**TREATMENT AND DISPOSAL PLANT**			
22	353.4 Land & Land Rights	5,772	0.00%	0
23	354.4 Structures & Improvements	31,080	0.00%	0
24	380.4 Treatment & Disposal	370,934	0.00%	0
25	381.4 Plant Sewers	28,620	0.00%	0
26	382.4 Outfall Sewer Lines	19,055	0.00%	0
27	389.4 Other Plant & Misc. Equipment	9,451	0.00%	0
28	**GENERAL PLANT**			
29	353.5 Land & Land Rights	842	0.00%	0
30	354.5 Structures & Improvements	7,954	0.00%	0
31	390.5 Office Furniture & Equipment	4,907	0.00%	0
32	390.51 Computer Equipment	11,888	0.00%	0
33	391.5 Transportation Equipment	7,101	0.00%	0
34	392.5 Stores Equipment	75	0.00%	0
35	393.5 Tools, Shop & Garage Equipment	2,694	0.00%	0
36	394.5 Laboratory Equipment	1,629	0.00%	0
37	395.5 Power Operated Equipment	2,585	0.00%	0
38	396.5 Communication Equipment	1,340	0.00%	0
39	397.5 Miscellaneous Equipment	627	0.00%	0
40	398.5 Other Tangible Plant	498	0.00%	0
41	**INTANGIBLE PLANT**	1,650	0.00%	0
42	**COLLECTION PLANT**	254,723	11.64%	29,652
43	**SYSTEM PUMPING PLANT**	128,541	13.44%	17,276
44	**TREATMENT AND DISPOSAL PLANT**	464,912	0.00%	0
45	**GENERAL PLANT**	42,141	0.00%	0
46	**TOTAL PLANT IN SERVICE**	891,966	5.26%	46,928
47	**LAND & LAND RIGHTS**	11,668	0.00%	0
48	**TOTAL PIS LESS LAND**	880,298	5.33%	46,928

SCHEDULE OF SEWER NON USED & USEFUL PLANT - 1995
SUMMARY

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a summary of the items included in Non-Used and Useful Plant. Submit additional supporting schedules if necessary.

FPSC
Schedule: A-7 (S)
Page 1 of 1
Preparer: Kimball
Recap schedules: A-2(S)

(1)		(2)	(3)	(4)	(5)
		AVERAGE 1995 - NON-USED & USEFUL			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Plant in Service	46,928	0	46,928	A-6 (S)
2	Land	0	0	0	A-6 (S)
3	Less: Accumulated Depreciation	(12,093)	0	(12,093)	A-10 (S)
4	CIAC	(11,202)	0	(11,202)	A-12 (S)
5	Accumulated Amort. of CIAC	2,633	0	2,633	A-14 (S)
6	Advances for Construction	0	0	0	A-16 (S)
7	Other	0	0	0	A-20 (S)
8	**TOTAL SEWER NON-USED & USEFUL**	26,266	0	26,266	

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

Schedule: A-8 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer Accum. Depr. Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29	**12/31/88 Balance Per County Resolution Dated 06/27/89**	64,953
30	Utility Adjustment to ordered balance (1)	0
31	1989 Additions	10,873
32	1989 Retirements	1,015
33	1989 Adjustments	0
34	1989 Net Additions	9,858
35	**12/31/89 Balance**	74,811
36		
37		
38	1990 Additions	11,494
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	11,494
42	**12/31/90 Balance**	86,305

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-8 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Sewer Accum. Depr Year-End Balances
1	**12/31/90 Balance**		86,305
2			
3			
4	1991 Additions		11,899
5	1991 Retirements		3,525
6	1991 Adjustments		0
7	1991 Net Additions		8,374
8			
8	**12/31/91 Balance**		94,679
9			
10			
11	1992 Additions		12,050
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		12,050
15	**12/31/92 Balance**		106,729
16			
17			
18	1993 Additions		24,142
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	17,834
21	1993 Net Additions		41,977
22	**12/31/93 Balance**		148,706
23			
24			
25	1994 Additions		40,706
26	1994 Retirements		3,192
27	1994 Adjustments		0
28	1994 Net Additions		37,514
29	**12/31/94 Balance**		186,220
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(142)
32	1995 Additions		42,426
33	1995 Retirements		443
34	1995 Adjustments		0
35	1995 Net Additions		41,983
36	**12/31/95 Balance**		228,060
37			
38			
39	1996 Additions		
40	1996 Retirements		
41	1996 Adjustments		
42	1996 Net Additions		
43	**12/31/96 Balance**		

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation by account for the the prior year and the test year.

FPSC
Schedule: A-10 (S)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-8(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1995 ACCUMULATED DEPRECIATION					1995 AVERAGE BALANCE		
Line No.	Account No. and Name	Balance Per Books 12/31/94	Net Additions	Balance Per Books 12/31/95	Utility Adjustments	Adjusted Balance 12/31/95	Balance Per Books	Utility Adjustments	Adjusted Utility Balance
1	**INTANGIBLE PLANT**								
2	351.1 Organization	0	0	0	0	0	0	0	0
3	352.1 Franchises	1,197	39	1,236	0	1,236	1,217	0	1,217
4	389.1 Other Plant & Misc. Equipment	2,234	4	2,238	0	2,238	2,236	0	2,236
5	**COLLECTION PLANT**								
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	10,610	335	10,945	0	10,945	10,778	0	10,778
8	360.2 Collection Sewers - Force	32,796	3,196	35,992	0	35,992	34,394	0	34,394
9	361.2 Collection Sewers - Gravity	12,533	2,530	15,063	0	15,063	13,798	0	13,798
10	362.2 Special Collecting	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	9,169	638	9,807	0	9,807	9,488	0	9,488
12	364.2 Flow Measuring Devices	366	699	1,065	0	1,065	716	0	716
13	365.2 Flow Measuring Installation	474	33	507	0	507	491	0	491
14	389.2 Other Plant & Misc. Equipment	19	3	22	0	22	21	0	21
15	**SYSTEM PUMPING PLANT**								
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	1,361	228	1,589	0	1,589	1,475	0	1,475
18	370.3 Receiving Wells	88	14	102	0	102	95	0	95
19	371.3 Pumping Equipment	25,917	6,693	32,610	0	32,610	29,264	0	29,264
20	389.3 Other Plant & Misc. Equipment	151	25	176	0	176	164	0	164
21	**TREATMENT AND DISPOSAL PLANT**								
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	4,142	973	5,115	0	5,115	4,629	0	4,629
24	380.4 Treatment & Disposal	55,604	20,624	76,228	0	76,228	65,916	0	65,916
25	381.4 Plant Sewers	1,228	819	2,047	0	2,047	1,638	0	1,638
26	382.4 Outfall Sewer Lines	7,898	635	8,533	0	8,533	8,216	0	8,216
27	389.4 Other Plant & Misc. Equipment	3,152	525	3,677	0	3,677	3,415	0	3,415
28	**GENERAL PLANT**								
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	1,702	188	1,891	0	1,891	1,797	0	1,797
31	390.5 Office Furniture & Equipment	2,058	327	2,385	0	2,385	2,221	0	2,221
32	390.51 Computer Equipment	3,757	1,982	5,739	0	5,739	4,748	0	4,748
33	391.5 Transportation Equipment	4,531	765	5,296	0	5,296	4,914	0	4,914
34	392.5 Stores Equipment	22	4	26	0	26	24	0	24
35	393.5 Tools, Shop & Garage Equipment	1,273	167	1,440	0	1,440	1,357	0	1,357
36	394.5 Laboratory Equipment	184	109	293	0	293	239	0	239
37	395.5 Power Operated Equipment	2,464	213	2,677	0	2,677	2,570	0	2,570
38	396.5 Communication Equipment	573	134	707	0	707	640	0	640
39	397.5 Miscellaneous Equipment	88	32	120	0	120	104	0	104
40	398.5 Other Tangible Plant	486	50	536	0	536	511	0	511
41	**INTANGIBLE PLANT**	3,431	43	3,474	0	3,474	3,453	0	3,453
42	**COLLECTION PLANT**	65,967	7,434	73,401	0	73,401	69,686	0	69,686
43	**SYSTEM PUMPING PLANT**	27,517	6,960	34,477	0	34,477	30,998	0	30,998
44	**TREATMENT AND DISPOSAL PLANT**	72,024	23,576	95,600	0	95,600	83,814	0	83,814
45	**GENERAL PLANT**	17,138	3,971	21,108	0	21,108	19,125	0	19,125
46	**TOTAL SEWER ACCUM. DEPR.**	186,077	41,984	228,060	0	228,060	207,076	0	207,076

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide month ending balances for accumulated depreciation by account for each month of the test year, the ending balance of the prior year and the test year average balance.

FPSC
Schedule: A-10 (S)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-8(S)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/95	(15) Net Additions	(16) Average Balance 1995
1	**INTANGIBLE PLANT**															
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	1,197	1,200	1,203	1,206	1,209	1,212	1,218	1,221	1,224	1,227	1,230	1,233	1,236	39	1,217
4	389.1 Other Plant & Misc. Equipment	2,234	2,234	2,234	2,234	2,234	2,234	2,238	2,238	2,238	2,238	2,238	2,238	2,238	4	2,236
5	**COLLECTION PLANT**															
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	10,610	10,638	10,666	10,694	10,722	10,750	10,777	10,805	10,833	10,861	10,889	10,917	10,945	335	10,778
8	360.2 Collection Sewers - Force	32,796	33,062	33,328	33,594	33,860	34,126	34,396	34,662	34,928	35,194	35,460	35,726	35,992	3,196	34,394
9	361.2 Collection Sewers - Gravity	12,533	12,744	12,955	13,166	13,377	13,588	13,797	14,008	14,219	14,430	14,641	14,852	15,063	2,530	13,798
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	9,169	9,222	9,275	9,328	9,381	9,434	9,489	9,542	9,595	9,648	9,701	9,754	9,807	638	9,488
12	364.2 Flow Measuring Devices	366	424	482	540	598	656	717	775	833	891	949	1,007	1,065	699	716
13	365.2 Flow Measuring Installation	474	477	480	483	486	489	489	492	495	498	501	504	507	33	491
14	389.2 Other Plant & Misc. Equipment	19	19	19	19	19	19	22	22	22	22	22	22	22	3	21
15	**SYSTEM PUMPING PLANT**															
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	1,361	1,380	1,399	1,418	1,437	1,456	1,475	1,494	1,513	1,532	1,551	1,570	1,589	228	1,475
18	370.3 Receiving Wells	88	89	90	91	92	93	96	97	98	99	100	101	102	14	95
19	371.3 Pumping Equipment	25,917	26,475	27,033	27,591	28,149	28,707	29,262	29,820	30,378	30,936	31,494	32,052	32,610	6,693	29,264
20	389.3 Other Plant & Misc. Equipment	151	153	155	157	159	161	164	166	168	170	172	174	176	25	164
21	**TREATMENT AND DISPOSAL PLANT**															
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	4,142	4,223	4,304	4,385	4,466	4,547	4,629	4,710	4,791	4,872	4,953	5,034	5,115	973	4,629
24	380.4 Treatment & Disposal	55,604	57,323	59,042	60,761	62,480	64,199	65,914	67,633	69,352	71,071	72,790	74,509	76,228	20,624	65,916
25	381.4 Plant Sewers	1,228	1,296	1,364	1,432	1,500	1,568	1,639	1,707	1,775	1,843	1,911	1,979	2,047	819	1,638
26	382.4 Outfall Sewer Lines	7,898	7,951	8,004	8,057	8,110	8,163	8,215	8,268	8,321	8,374	8,427	8,480	8,533	635	8,216
27	389.4 Other Plant & Misc. Equipment	3,152	3,196	3,240	3,284	3,328	3,372	3,413	3,457	3,501	3,545	3,589	3,633	3,677	525	3,415
28	**GENERAL PLANT**															
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	1,702	1,719	1,736	1,753	1,770	1,787	1,799	1,816	1,833	1,850	1,867	1,884	1,891	188	1,797
31	390.5 Office Furniture & Equipment	2,058	2,085	2,112	2,139	2,166	2,193	2,223	2,250	2,277	2,304	2,331	2,358	2,385	327	2,221
32	390.51 Computer Equipment	3,757	3,922	4,087	4,252	4,417	4,582	4,749	4,914	5,079	5,244	5,409	5,574	5,739	1,982	4,748
33	391.5 Transportation Equipment	4,531	4,630	4,727	4,813	4,910	5,009	5,099	5,197	5,296	5,395	5,494	5,593	5,296	765	4,914
34	392.5 Stores Equipment	22	22	22	22	22	22	26	26	26	26	26	26	26	4	24
35	393.5 Tools, Shop & Garage Equipment	1,273	1,287	1,301	1,315	1,329	1,343	1,357	1,371	1,385	1,399	1,413	1,427	1,440	167	1,357
36	394.5 Laboratory Equipment	184	193	202	211	220	229	239	248	257	266	275	284	293	109	239
37	395.5 Power Operated Equipment	2,464	2,482	2,500	2,518	2,536	2,554	2,571	2,589	2,607	2,625	2,643	2,661	2,677	213	2,570
38	396.5 Communication Equipment	573	584	595	606	617	628	641	652	663	674	685	696	707	134	640
39	397.5 Miscellaneous Equipment	88	91	94	97	100	103	112	114	117	120	123	126	120	32	104
40	398.5 Other Tangible Plant	486	490	494	498	502	506	512	516	520	524	528	532	536	50	511
41	**INTANGIBLE PLANT**	3,431	3,434	3,437	3,440	3,443	3,446	3,456	3,459	3,462	3,465	3,468	3,471	3,474	43	3,453
42	**COLLECTION PLANT**	65,967	66,586	67,205	67,824	68,443	69,062	69,887	70,306	70,925	71,544	72,163	72,782	73,401	7,434	69,686
43	**SYSTEM PUMPING PLANT**	27,517	28,097	28,677	29,257	29,837	30,417	30,997	31,577	32,157	32,737	33,317	33,897	34,477	6,960	30,996
44	**TREATMENT AND DISPOSAL PLANT**	72,024	73,989	75,954	77,919	79,884	81,849	83,810	85,775	87,740	89,705	91,670	93,635	95,600	23,576	83,814
45	**GENERAL PLANT**	17,138	17,505	17,869	18,223	18,587	18,954	19,326	19,692	20,059	20,426	20,793	21,160	21,108	3,971	19,125
46	**TOTAL SEWER ACCUM. DEPR.**	186,077	189,611	193,142	196,663	200,194	203,728	207,276	210,809	214,343	217,877	221,411	224,945	228,060	41,984	207,076

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year additions to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Net Additions	(15) Average Net Additions 1995
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	3	3	3	3	3	6	3	3	3	3	3	3	39	20
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	4	0	0	0	0	0	0	4	2
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	28	28	28	28	28	27	28	28	28	28	28	28	335	168
8	360.2 Collection Sewers - Force	266	266	266	266	266	270	266	266	266	266	266	266	3,196	1,598
9	361.2 Collection Sewers - Gravity	211	211	211	211	211	209	211	211	211	211	211	211	2,530	1,265
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	53	53	53	53	53	55	53	53	53	53	53	53	638	319
12	364.2 Flow Measuring Devices	58	58	58	58	58	61	58	58	58	58	58	58	699	350
13	365.2 Flow Measuring Installation	3	3	3	3	3	0	3	3	3	3	3	3	33	17
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	3	0	0	0	0	0	0	3	2
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	19	19	19	19	19	19	19	19	19	19	19	19	228	114
18	370.3 Receiving Wells	1	1	1	1	1	3	1	1	1	1	1	1	14	7
19	371.3 Pumping Equipment	558	558	558	558	558	555	558	558	558	558	558	558	6,693	3,347
20	389.3 Other Plant & Misc. Equipment	2	2	2	2	2	3	2	2	2	2	2	2	25	13
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	81	81	81	81	81	82	81	81	81	81	81	81	973	487
24	380.4 Treatment & Disposal	1,719	1,719	1,719	1,719	1,719	1,715	1,719	1,719	1,719	1,719	1,719	1,719	20,624	10,312
25	381.4 Plant Sewers	68	68	68	68	68	71	68	68	68	68	68	68	819	410
26	382.4 Outfall Sewer Lines	53	53	53	53	53	52	53	53	53	53	53	53	635	318
27	389.4 Other Plant & Misc. Equipment	44	44	44	44	44	41	44	44	44	44	44	44	525	263
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	17	17	17	17	17	12	17	17	17	17	17	7	188	94
31	390.5 Office Furniture & Equipment	27	27	27	27	27	30	27	27	27	27	27	27	327	164
32	390.51 Computer Equipment	165	165	165	165	165	167	165	165	165	165	165	165	1,982	991
33	391.5 Transportation Equipment	99	97	86	96	99	90	98	99	99	99	99	(297)	765	383
34	392.5 Stores Equipment	0	0	0	0	0	4	0	0	0	0	0	0	4	2
35	393.5 Tools, Shop & Garage Equipment	14	14	14	14	14	14	14	14	14	14	14	13	167	83
36	394.5 Laboratory Equipment	9	9	9	9	9	10	9	9	9	9	9	9	109	55
37	395.5 Power Operated Equipment	18	18	18	18	18	17	18	18	18	18	18	18	213	106
38	396.5 Communication Equipment	11	11	11	11	11	13	11	11	11	11	11	11	134	67
39	397.5 Miscellaneous Equipment	3	3	3	3	3	9	3	3	3	3	3	(7)	32	16
40	398.5 Other Tangible Plant	4	4	4	4	4	6	4	4	4	4	4	4	50	25
41	**INTANGIBLE PLANT**	3	3	3	3	3	10	3	3	3	3	3	3	43	22
42	**COLLECTION PLANT**	619	619	619	619	619	625	619	619	619	619	619	619	7,434	3,719
43	**SYSTEM PUMPING PLANT**	580	580	580	580	580	580	580	580	580	580	580	580	6,960	3,481
44	**TREATMENT AND DISPOSAL PLANT**	1,965	1,965	1,965	1,965	1,965	1,961	1,965	1,965	1,965	1,965	1,965	1,965	23,576	11,790
45	**GENERAL PLANT**	367	365	354	364	367	372	366	367	367	367	367	(52)	3,971	1,986
46	**TOTAL NET ADDITIONS**	3,534	3,532	3,521	3,531	3,534	3,548	3,533	3,534	3,534	3,534	3,534	3,115	41,984	20,998

942

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year gross additions to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Gross Additions	(15) Average Gross Add. 1995
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	3	3	3	3	3	6	3	3	3	3	3	3	39	20
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	4	0	0	0	0	0	0	4	2
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	28	28	28	28	28	27	28	28	28	28	28	28	335	167
8	360.2 Collection Sewers - Force	266	266	266	266	266	270	266	266	266	266	266	266	3,196	1,598
9	361.2 Collection Sewers - Gravity	211	211	211	211	211	209	211	211	211	211	211	211	2,530	1,265
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	53	53	53	53	53	55	53	53	53	53	53	53	638	319
12	364.2 Flow Measuring Devices	58	58	58	58	58	61	58	58	58	58	58	58	699	350
13	365.2 Flow Measuring Installation	3	3	3	3	3	0	3	3	3	3	3	3	33	16
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	3	0	0	0	0	0	0	3	2
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	19	19	19	19	19	19	19	19	19	19	19	19	228	114
18	370.3 Receiving Wells	1	1	1	1	1	3	1	1	1	1	1	1	14	7
19	371.3 Pumping Equipment	558	558	558	558	558	555	558	558	558	558	558	558	6,693	3,347
20	389.3 Other Plant & Misc. Equipment	2	2	2	2	2	3	2	2	2	2	2	2	25	13
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	81	81	81	81	81	82	81	81	81	81	81	81	973	486
24	380.4 Treatment & Disposal	1,719	1,719	1,719	1,719	1,719	1,715	1,719	1,719	1,719	1,719	1,719	1,719	20,624	10,312
25	381.4 Plant Sewers	68	68	68	68	68	71	68	68	68	68	68	68	819	409
26	382.4 Outfall Sewer Lines	53	53	53	53	53	52	53	53	53	53	53	53	635	317
27	389.4 Other Plant & Misc. Equipment	44	44	44	44	44	41	44	44	44	44	44	44	525	263
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	17	17	17	17	17	12	17	17	17	17	17	17	199	99
31	390.5 Office Furniture & Equipment	27	27	27	27	27	30	27	27	27	27	27	27	327	164
32	390.51 Computer Equipment	165	165	165	165	165	167	165	165	165	165	165	165	1,982	991
33	391.5 Transportation Equipment	99	99	99	99	99	95	99	99	99	99	99	99	1,184	592
34	392.5 Stores Equipment	0	0	0	0	0	4	0	0	0	0	0	0	4	2
35	393.5 Tools, Shop & Garage Equipment	14	14	14	14	14	14	14	14	14	14	14	14	168	84
36	394.5 Laboratory Equipment	9	9	9	9	9	10	9	9	9	9	9	9	109	54
37	395.5 Power Operated Equipment	18	18	18	18	18	17	18	18	18	18	18	18	215	108
38	396.5 Communication Equipment	11	11	11	11	11	13	11	11	11	11	11	11	134	67
39	397.5 Miscellaneous Equipment	3	3	3	3	3	9	3	3	3	3	3	3	42	21
40	398.5 Other Tangible Plant	4	4	4	4	4	6	4	4	4	4	4	4	50	25
41	**INTANGIBLE PLANT**	3	3	3	3	3	10	3	3	3	3	3	3	43	22
42	**COLLECTION PLANT**	619	619	619	619	619	625	619	619	619	619	619	619	7,433	3,717
43	**SYSTEM PUMPING PLANT**	580	580	580	580	580	580	580	580	580	580	580	580	6,961	3,481
44	**TREATMENT AND DISPOSAL PLANT**	1,965	1,965	1,965	1,965	1,965	1,961	1,965	1,965	1,965	1,965	1,965	1,965	23,575	11,787
45	**GENERAL PLANT**	367	367	367	367	367	377	367	367	367	367	367	367	4,414	2,207
46	**TOTAL GROSS ADDITIONS**	3,534	3,534	3,534	3,534	3,534	3,553	3,534	3,534	3,534	3,534	3,534	3,534	42,426	21,214

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year retirements to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Total Retirements	(15) Average Retirements 1995
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	10	11	5
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	2	13	3	0	5	1	0	0	0	0	396	419	209
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	1	1	1
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	2	2	1
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	10	10	5
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	0	2	13	3	0	5	1	0	0	0	0	419	443	221
46	**TOTAL RETIREMENTS**	0	2	13	3	0	5	1	0	0	0	0	419	443	221

944

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year adjustments to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Total Adjustments	(15) Ave. Utility Adjustments 1995
1	INTANGIBLE PLANT														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	TREATMENT AND DISPOSAL PLANT														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	GENERAL PLANT														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	396.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.6 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	COLLECTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	SYSTEM PUMPING PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	TREATMENT AND DISPOSAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	GENERAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	TOTAL UTILITY ADJUSTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the average balance for accumulated depreciation, accumulated amortization of CIAC and show the non-used and useful percentage and amount.

FPSC
Schedule: A-10 (S)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(S)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-10(S) 1 of 7	(3) 1995 NON-USED & USEFUL Percentage F-Schedules	(4) 1995 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	351.1 Organization	0	0.00%	0
3	352.1 Franchises	1,217	0.00%	0
4	389.1 Other Plant & Misc. Equipment	2,236	0.00%	0
5	**COLLECTION PLANT**			
6	353.2 Land & Land Rights	0	0.00%	0
7	354.2 Structures & Improvements	10,778	13.44%	1,449
8	360.2 Collection Sewers - Force	34,394	13.44%	4,623
9	361.2 Collection Sewers - Gravity	13,798	13.44%	1,855
10	362.2 Special Collecting	0	0.00%	0
11	363.2 Services to Customers	9,488	0.00%	0
12	364.2 Flow Measuring Devices	716	0.00%	0
13	365.2 Flow Measuring Installation	491	0.00%	0
14	389.2 Other Plant & Misc. Equipment	21	0.00%	0
15	**SYSTEM PUMPING PLANT**			
16	353.3 Land & Land Rights	0	0.00%	0
17	354.3 Structures & Improvements	1,475	13.44%	198
18	370.3 Receiving Wells	95	13.44%	13
19	371.3 Pumping Equipment	29,264	13.44%	3,933
20	389.3 Other Plant & Misc. Equipment	164	13.44%	22
21	**TREATMENT AND DISPOSAL PLANT**			
22	353.4 Land & Land Rights	0	0.00%	0
23	354.4 Structures & Improvements	4,629	0.00%	0
24	380.4 Treatment & Disposal	65,916	0.00%	0
25	381.4 Plant Sewers	1,638	0.00%	0
26	382.4 Outfall Sewer Lines	8,216	0.00%	0
27	389.4 Other Plant & Misc. Equipment	3,415	0.00%	0
28	**GENERAL PLANT**			
29	353.5 Land & Land Rights	0	0.00%	0
30	354.5 Structures & Improvements	1,797	0.00%	0
31	390.5 Office Furniture & Equipment	2,221	0.00%	0
32	390.51 Computer Equipment	4,748	0.00%	0
33	391.5 Transportation Equipment	4,914	0.00%	0
34	392.5 Stores Equipment	24	0.00%	0
35	393.5 Tools, Shop & Garage Equipment	1,357	0.00%	0
36	394.5 Laboratory Equipment	239	0.00%	0
37	395.5 Power Operated Equipment	2,570	0.00%	0
38	396.5 Communication Equipment	640	0.00%	0
39	397.5 Miscellaneous Equipment	104	0.00%	0
40	398.5 Other Tangible Plant	511	0.00%	0
41	**INTANGIBLE PLANT**	3,453	0.00%	0
42	**COLLECTION PLANT**	69,686	11.38%	7,927
43	**SYSTEM PUMPING PLANT**	30,998	13.44%	4,166
44	**TREATMENT AND DISPOSAL PLANT**	83,814	0.00%	0
45	**GENERAL PLANT**	19,125	0.00%	0
46	**TOTAL SEWER ACCUM. DEPR.**	207,076	5.84%	12,093

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-11 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer CIAC Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29	**12/31/88 Balance Per County Resolution Dated 06/27/89**	107,899
30	Utility Adjustment to ordered balance (1)	0
31	1989 Additions	1,150
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	1,150
35	**12/31/89 Balance**	109,049
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	109,049

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-11 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer CIAC Year-End Balances
1	**12/31/90 Balance**	109,049
2		
3		
4	1991 Additions	375
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	375
8	**12/31/91 Balance**	109,424
9		
10		
11	1992 Additions	450
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	450
15	**12/31/92 Balance**	109,874
16		
17		
18	1993 Additions	950
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	950
22	**12/31/93 Balance**	110,824
23		
24		
25	1994 Additions	0
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	0
29	**12/31/94 Balance**	110,824
30		
31		
32	1995 Additions	0
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	0
36	**12/31/95 Balance**	110,824
37		
38		
39	1996 Additions	
40	1996 Retirements	
41	1996 Adjustments	
42	1996 Net Additions	
43	**12/31/96 Balance**	

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the beginning, ending and average balances of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-12 (S)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-7(S), A-11(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1995 CONTRIBUTIONS IN AID OF CONSTRUCTION					1995 AVERAGE BALANCE			1995 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/94	Net Additions	Balance Per Books 12/31/95	Utility Adjustments	Adjusted Balance 12/31/95	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0.00%	0
2	Line/Main Extensions	14,583	0	14,583	0	14,583	14,583	0	14,583	0.00%	0
3	Contributed Lines	96,241	0	96,241	0	96,241	96,241	0	96,241	11.64%	11,202
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	13.44%	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0.00%	0
6	**TOTAL SEWER CIAC**	110,824	0	110,824	0	110,824	110,824	0	110,824	10.11%	11,202
7	**FPSC MARGIN RESERVE - CIAC**				0	0	0	0	0		

Column:
(10) from Schedule A-6 (page 7 of 7)

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the CIAC balances by month by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-12 (S)
Page 2 of 6
Preparer: Kimball
Recap schedules: A-2(S),A-11(S)

Line No.	(1) Description	(2) Ending Balance 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/95	(15) Net Additions	(16) Average Balance 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	14,583	14,583	14,583	14,583	14,583	14,583	14,583	14,583	14,583	14,583	14,583	14,583	14,583	0	14,583
3	Contributed Lines	96,241	96,241	96,241	96,241	96,241	96,241	96,241	96,241	96,241	96,241	96,241	96,241	96,241	0	96,241
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	**TOTAL SEWER CIAC**	110,824	110,824	110,824	110,824	110,824	110,824	110,824	110,824	110,824	110,824	110,824	110,824	110,824	0	110,824

950

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year net additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (S)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Additions	(15) Average Net Add. 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year gross additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (S)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Gross Additions	(15) Ave Gross Additions 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

952

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year retirements for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (S)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year adjustments for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (S)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Adjustments	(15) Ave. Utility Adjustments 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	FPSC MARGIN RESERVE - CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-13 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer Accum Amort of CIAC Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29	**12/31/88 Balance Per County Resolution Dated 06/27/89**	8,708
30	Utility Adjustment to ordered balance (1)	0
31	1989 Additions	3,981
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	3,981
35	**12/31/89 Balance**	12,689
36		
37		
38	1990 Additions	4,068
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	4,068
42	**12/31/90 Balance**	16,757

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-13 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer Accum Amort of CIAC Year-End Balances
1	**12/31/90 Balance**	16,757
2		
3		
4	1991 Additions	4,085
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	4,085
6		
8	**12/31/91 Balance**	20,842
9		
10		
11	1992 Additions	4,079
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	4,079
15	**12/31/92 Balance**	24,921
16		
17		
18	1993 Additions	4,028
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	4,028
22	**12/31/93 Balance**	28,949
23		
24		
25	1994 Additions	4,067
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	4,067
29	**12/31/94 Balance**	33,016
30		
31		
32	1995 Additions	4,134
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	4,134
36	**12/31/95 Balance**	37,150
37		
38		
39	1996 Additions	
40	1996 Retirements	
41	1996 Adjustments	
42	1996 Net Additions	
43	**12/31/96 Balance**	

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF ACCUMULATED AMORTIZATION OF SEWER CIAC BY CLASSIFICATION - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the beginning, ending and average balances of accumulated amortization of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-14 (S)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-7(S), A-13(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1995 ACCUMULATED AMORTIZATION OF CIAC					1995 AVERAGE BALANCE			1995 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/94	Net Additions	Balance Per Books 12/31/95	Utility Adjustments	Adjusted Balance 12/31/95	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0.00%	0
2	Line/Main Extensions	11,669	544	12,213	0	12,213	11,941	0	11,941	0.00%	0
3	Contributed Lines	21,346	3,590	24,936	0	24,936	23,141	0	23,141	11.38%	2,633
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	13.44%	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0.00%	0
6	**TOTAL ACCUM. AMORT. SEWER CIAC**	33,015	4,134	37,149	0	37,149	35,082	0	35,082	7.51%	2,633

Column:
(10) from Schedule A-10 (page 7 of 7)

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the Accumulated Amortization of CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-14 (S)
Page 2 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-13(S)

Line No.	(1) Description	(2) Ending Balance 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/95	(15) Net Additions	(16) Average Balance 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	11,669	11,714	11,759	11,804	11,849	11,894	11,943	11,988	12,033	12,078	12,123	12,168	12,213	544	11,941
3	Contributed Lines	21,346	21,645	21,944	22,243	22,542	22,841	23,142	23,441	23,740	24,039	24,338	24,637	24,936	3,590	23,141
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	33,015	33,359	33,703	34,047	34,391	34,735	35,085	35,429	35,773	36,117	36,461	36,805	37,149	4,134	35,082

Note: May not cross f[illegible] to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year net additions to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Net Additions	(15) Average Net Add. 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	45	45	45	45	45	49	45	45	45	45	45	45	544	272
3	Contributed Lines	299	299	299	299	299	301	299	299	299	299	299	299	3,590	1,795
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	344	344	344	344	344	350	344	344	344	344	344	344	4,134	2,067

959

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year gross additions to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Gross Additions	(15) Average Gross Add. 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	45	45	45	45	45	49	45	45	45	45	45	45	544	272
3	Contributed Lines	299	299	299	299	299	301	299	299	299	299	299	299	3,590	1,795
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	344	344	344	344	344	350	344	344	344	344	344	344	4,134	2,067

960

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year retirements to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

961

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year gross additions to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Adjustments	(15) Ave. Utility Adjustments 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -1995
CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

FPSC
Schedule: A-15 (W), (S)
Page 1 of 2
Preparer: Kimball
Supporting Schedules: D-1 (W), (S)

See Schedule A-15 for 1996.

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1995
SUMMARY

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

FPSC
Schedule: A-15 (W),(S)
Page 2 of 2
Preparer: Kimball

See Schedule A-15 for 1996.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ADVANCES FOR CONSTRUCTION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs. Also, provide a brief description of the applicant's policy regarding advances.

FPSC
Schedule: A-16 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-2(S), A-7(S)

Line No.	(1) Description	(2) Sewer Advances For Construction Year-end Balances
1	**12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93**	0
2	Utility Adjustments to Beginning Balance	0
3	**Restated Balance 12/31/91**	0
4	1992 Additions	0
5	1992 Adjustments	0
6	**12/31/92 Balance**	0
7	1993 Additions	0
8	1993 Adjustments	0
9	**12/31/93 Balance**	0
10	1994 Additions	0
11	1994 Adjustments	0
12	**12/31/94 Balance**	0
13	1995 Additions	0
14	1995 Adjustments	0
15	**12/31/95 Balance**	0
16	1996 Additions	
17	1996 Adjustments	
18	**12/31/96 Balance**	

AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

19	Beginning Balance 12/31/94	0
20	Jan	0
21	Feb	0
22	Mar	0
23	Apr	0
24	May	0
25	Jun	0
26	Jul	0
27	Aug	0
28	Sep	0
29	Oct	0
30	Nov	0
31	Ending Balance 12/31/95	0
32	Average Balance	0
33	Non-used and Useful Percentage	0.00%
34	Non-used and Useful Amount	0

35 **Company Policy:** SSU either constructs facilities and bills Topeka Group for the cost thereof or a related company (Lehigh Acquisition Corporation)
36 constructs facilities and bills SSU for them. In both cases, Advances for Construction are recorded and repaid out of future
37 connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER WORKING CAPITAL ALLOWANCE CALCULATION - 1995

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O & M expenses multiplied by 12.50%.

FPSC
Schedule: A-17 (S)
Page 1 of 1
Preparer: Vierima
Recap schedules: A-2(S)

	(1)	(2)	(3)	(4)	(5)
		1995 WORKING CAPITAL ALLOWANCE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Total Operation and Maintenance Expenses	122,591	0	122,591	B-2(S)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	15,324	0	15,324	

COMPARATIVE BALANCE SHEET - ASSETS - 1995

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-18 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/95	(15) Test Year Simple Average Balance
1	Utility Plant in Service	309,070,115	309,462,352	309,890,987	310,165,149	310,960,283	312,775,142	316,611,137	319,117,913	319,369,094	322,883,120	324,306,791	325,598,238	335,186,498	287,219,980
2	Construction in Process	6,947,933	8,036,833	9,548,746	11,590,639	13,360,405	14,112,844	13,193,554	12,886,140	13,293,585	11,408,974	11,473,435	11,452,647	6,725,170	6,837,625
3															
4	**GROSS UTILITY PLANT**	316,018,048	317,499,185	319,439,733	321,755,788	324,320,688	326,887,986	329,804,691	332,004,053	332,662,679	334,090,094	335,780,226	337,050,885	341,911,668	328,964,857
5															
6	Less: Accumulated Deprec.	(73,808,379)	(74,742,091)	(75,672,733)	(76,592,111)	(77,801,349)	(78,619,073)	(79,500,770)	(80,401,643)	(81,384,671)	(82,180,419)	(83,165,386)	(84,116,880)	(84,815,719)	(79,311,049)
7															
8	**NET UTILITY PLANT**	242,211,669	242,757,094	243,767,000	245,163,677	246,519,339	248,268,913	250,303,921	251,602,410	251,278,008	251,909,675	252,614,840	252,933,995	257,095,947	249,653,808
9															
10	Acquisition Adjustment	(1,524,088)	(1,524,088)	(1,524,088)	(1,524,088)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,631,714)
11	Accumulated Amortization	209,672	213,475	217,273	221,071	224,869	228,667	232,465	236,263	240,061	243,859	247,657	251,455	255,253	232,463
12															
13	**INVESTMENT IN UTILITY PLANT**	240,897,253	241,446,481	242,460,185	243,860,660	245,004,868	246,758,240	248,797,046	250,099,333	249,778,729	250,414,194	251,123,177	251,446,110	255,611,860	248,254,556
14															
15	Land Held For Resale	481,790	481,790	481,790	709,135	709,135	709,135	709,135	709,135	709,135	709,135	709,135	709,135	649,135	565,463
16	Bonds Receivable	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,202,500
17	Investment in Gas Assets	1,480,589	1,480,164	1,474,760	1,469,531	1,463,689	1,455,012	1,447,051	1,440,856	1,435,497	1,429,302	1,424,223	1,421,709	1,417,578	1,449,083
18															
19	**TOTAL OTHER INVESTMENTS**	4,182,379	4,181,954	4,176,550	4,398,666	4,392,824	4,384,147	4,341,186	4,334,991	4,329,632	4,323,437	4,318,358	4,315,844	4,251,713	4,217,046
20															
21	Cash	897,997	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	898,999
22	Special Deposits	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907
23	Restricted Cash	9,487,936	8,827,012	8,763,188	8,309,306	7,742,791	7,344,463	7,056,896	6,828,348	6,676,749	6,478,459	6,145,630	5,802,773	5,392,942	7,440,439
24	Utility Deposits	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881
25	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
26	Temporary Cash Investments	8,000,000	5,590,636	4,547,695	2,544,794	2,845,882	3,093,354	2,781,626	927,555	109,368	932,402	1,876,515	1,576,289	1,077,480	4,538,740
27															
28	**TOTAL CASH**	18,795,354	15,727,069	14,640,304	12,163,521	11,898,094	11,747,238	11,147,945	9,065,324	8,095,538	8,720,282	9,331,566	8,688,483	7,779,843	13,287,599
29															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1995

Company: SSU / Total Company
Docket No : 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown

FPSC
Schedule: A-18 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/95	(15) Test Year Simple Average Balance
33	Customer Accounts Receivable	3,842,823	3,894,195	3,805,757	3,828,103	3,928,015	3,955,501	3,960,774	3,896,094	3,824,778	3,955,639	3,877,156	4,029,340	4,013,813	3,928,318
34	Other Accounts Receivable	329,240	334,429	301,616	309,794	347,259	360,099	364,121	341,504	314,269	363,507	334,131	388,345	381,585	355,413
35	Allowance for Doubtful Accounts	(326,785)	(352,702)	(344,692)	(346,716)	(355,765)	(358,255)	(358,732)	(353,055)	(346,415)	(358,267)	(351,159)	(364,942)	(363,536)	(345,161)
36	Notes Receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Inventories	351,572	394,149	436,726	479,303	521,880	394,149	436,726	479,303	521,880	564,457	394,149	436,726	479,301	415,437
38	Prepaid Expenses	80,352	124,036	190,417	171,179	181,941	162,764	143,587	87,371	94,763	49,500	2,537	(54,426)	(1,389)	39,482
39	Accrued Interest Receivable	196,029	222,633	238,016	244,847	254,629	268,355	177,038	196,779	215,169	231,340	238,540	243,146	167,966	181,998
40	Unbilled Revenues	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	4,005,610	3,748,141
41	Misc Current Assets	179,933	187,203	190,743	194,283	197,823	201,413	204,953	208,493	212,033	215,623	219,163	222,703	226,243	203,088
42															
43	**TOTAL CURRENT ASSETS**	8,143,835	8,294,613	8,309,255	8,371,464	8,566,453	8,474,698	8,419,138	8,349,160	8,327,148	8,512,470	8,203,186	8,391,563	8,909,593	8,526,714
44															
45	Unamortized Debt Issue Cost	2,558,722	2,504,853	2,450,984	2,397,115	2,343,246	2,289,377	2,235,508	2,181,639	2,127,770	2,073,901	2,020,032	1,966,163	1,912,294	2,235,508
46	Extraordinary Abandonment	690,175	690,175	690,175	421,495	410,551	399,607	388,663	377,719	366,775	355,831	344,887	333,943	322,999	506,587
47	Regulatory Assets	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,356,949	2,422,681
48	Preliminary Survey and Investigations	774,158	777,358	1,106,515	1,194,987	1,315,668	1,654,961	1,767,933	1,863,905	2,182,627	2,278,099	2,374,578	2,667,300	2,737,272	1,755,715
49	Temporary Clearing Accounts	(7,890)	0	0	0	0	0	0	0	0	0	0	0	0	(3,945)
50	Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	1,963,777	1,946,374	1,955,679	1,987,727	2,004,913	2,007,283	2,075,088	2,084,047	2,101,803	2,164,439	2,207,324	2,244,637	2,322,397	2,143,087
52	Other Deferred Debits	5,707,993	5,747,570	5,797,296	5,836,622	5,871,114	5,971,406	6,005,898	6,077,425	6,102,837	6,134,861	6,166,885	6,196,909	6,230,933	5,969,463
53	Deferred Federal Income Taxes	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	12,890,077	13,451,592
54	Deferred State Income Taxes	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,888,186	3,803,896
55															
56	**TOTAL DEFERRED ASSETS**	31,908,059	31,887,454	32,221,773	32,059,070	32,166,616	32,543,756	32,694,214	32,805,859	33,102,936	33,228,255	33,334,830	33,632,076	32,661,087	32,284,573
57															
58	**TOTAL ASSETS**	303,926,880	301,537,572	301,808,067	300,853,382	302,028,856	303,908,082	305,399,529	304,654,667	303,633,984	305,198,639	306,311,119	306,474,076	309,214,095	306,570,488

Note: May not cross e to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1995

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a balance sheet for years requested Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-19 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/95	(15) Test Year Simple Average Balance
1	Common Stock	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500
2	Additional Paid In Capital	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905
3	Retained Earnings	5,344,894	5,469,703	5,354,841	5,211,842	5,412,211	5,712,234	6,041,066	6,179,495	6,081,408	6,408,928	6,498,701	7,049,634	8,154,458	6,748,676
4															
5	TOTAL STOCKHOLDERS EQUITY	78,177,299	78,302,108	78,187,246	78,044,247	78,244,616	78,544,639	78,873,491	79,011,900	78,893,813	79,239,331	79,331,106	79,882,039	80,986,863	79,582,081
6															
7	Bonds Payable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Notes Payable to Parent	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250
9	Other Long-Term Debt	80,814,090	80,763,304	80,735,279	80,707,109	80,493,793	80,465,330	79,936,720	79,907,961	78,879,053	78,849,995	78,820,788	78,791,425	79,444,333	80,129,212
10															
11	TOTAL LONG TERM DEBT	105,010,340	104,959,554	104,931,529	104,903,359	104,690,043	104,661,580	104,132,970	104,104,211	103,075,303	103,046,245	103,017,038	102,987,675	103,640,583	104,325,462
12															
13	TOTAL CAPITALIZATION	183,187,639	183,261,662	183,118,775	182,947,606	182,934,659	183,206,219	183,006,461	183,116,111	181,969,116	182,282,576	182,348,142	182,869,714	184,627,446	183,907,543
14															
15	Accounts Payable	3,519,486	1,388,801	1,686,370	1,797,301	1,914,161	1,962,651	2,074,810	1,762,127	1,787,900	1,466,905	1,402,219	1,380,411	1,785,200	2,852,343
16	Accounts Payable-Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
17	Current Portion of Debt	2,021,536	2,023,203	2,024,878	2,026,563	2,039,258	2,039,963	2,041,677	2,043,402	2,045,137	2,046,882	2,048,637	2,050,403	2,052,178	2,038,858
18	Accounts Payable-Affiliates	1,734,406	1,898,777	792,845	980,799	1,168,753	1,356,707	1,544,661	1,732,615	650,266	838,220	1,026,174	1,214,128	(86,513)	833,947
19	Customer Deposits	1,697,673	1,703,034	1,708,412	1,713,808	1,719,222	1,724,653	1,730,102	1,735,568	1,741,052	1,746,554	1,752,074	1,757,611	1,763,167	1,730,420
20	Accrued Taxes Payable	3,255,004	3,802,620	4,159,360	2,412,421	2,967,857	3,511,685	4,163,766	4,595,178	4,954,773	5,597,553	6,002,174	4,847,215	4,406,962	3,830,983
21	Accrued Interest-Debt	1,760,712	145,083	566,204	942,053	1,009,037	1,384,075	1,759,252	143,333	517,206	892,800	966,787	1,342,636	1,718,543	1,739,628
22	Other Accrued Interest	50,275	52,110	52,275	52,440	52,605	52,772	52,938	53,106	53,273	53,442	53,611	53,780	53,950	52,113
23	Notes Payable	27,730	27,020	26,304	25,582	24,854	24,120	23,380	22,634	21,882	21,123	20,358	19,587	18,809	23,270
24	Accrued Liabilities	995,475	1,202,785	1,283,350	1,310,886	1,196,451	1,277,016	1,339,581	1,420,146	1,500,711	1,581,276	1,661,841	1,742,406	1,762,971	1,379,223
25															
26	TOTAL CURRENT LIABILITIES	15,514,090	12,695,225	12,751,790	11,713,644	12,542,990	13,785,413	15,181,958	13,959,899	13,723,991	14,696,545	15,385,666	14,869,968	13,947,058	14,730,574
27															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1995

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-19 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/95	(15) Test Year Simple Average Balance
28	Advances For Construction	4,238,230	4,482,400	4,726,570	4,970,740	5,214,910	5,459,080	5,703,250	5,947,420	6,191,590	6,435,760	6,679,930	6,924,100	7,168,270	5,703,250
29	Deferred Revenues	23,044	23,044	23,044	0	0	0	0	0	0	0	0	0	0	11,522
30	Other Deferred Credits	2,334,736	2,403,283	2,471,938	2,540,701	2,609,571	2,678,545	2,703,990	2,773,244	2,842,627	2,912,131	2,981,762	3,051,509	2,621,307	2,478,022
31	Regulatory Liabilities	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125
32	Pension And Benefits Reserves	(341,716)	(313,181)	(284,646)	(336,111)	(307,576)	(279,041)	(330,506)	(301,971)	(273,436)	(324,901)	(296,366)	(267,831)	(319,296)	(330,506)
33	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Contributions in Aid Construction	98,794,911	99,046,771	99,299,806	99,553,591	99,806,669	100,069,812	100,383,900	100,647,066	100,904,777	101,158,787	101,411,822	101,664,032	101,915,567	100,355,239
35	Accumulated Amortization	(23,786,886)	(24,020,647)	(24,254,408)	(24,488,169)	(24,721,930)	(24,955,691)	(25,189,452)	(25,423,213)	(25,656,974)	(25,890,735)	(26,124,496)	(26,358,257)	(26,592,018)	(25,189,452)
36	Deferred Investment Tax Credit	1,404,513	1,400,696	1,396,879	1,393,061	1,389,244	1,385,426	1,381,609	1,377,792	1,373,974	1,370,157	1,366,340	1,362,522	1,358,705	1,381,609
37	Deferred Taxes-AFUDC	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191
38	Deferred Income Taxes	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	21,155,740	20,191,372
39															
40	TOTAL DEFERRED CREDITS	105,225,151	105,580,685	105,937,502	106,192,132	106,551,207	106,916,450	107,211,110	107,578,657	107,940,877	108,219,518	108,577,311	108,934,394	110,639,591	107,932,371
41															
42	TOTAL CAPITAL AND LIABILITIES	303,926,880	301,537,572	301,808,067	300,853,382	302,028,856	303,908,082	305,399,529	304,664,667	303,633,984	305,198,639	306,311,119	306,474,076	309,214,095	306,570,488

970

Note: May not cross-foot due to rounding

SCHEDULE OF SEWER ACQUISITION ADJUSTMENTS - 1995
ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of Acquisition Adjustments, and the Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (S)
Page 1 of 1
Preparer: Kimball
Supporting Schedules: B-18 (S)
Recap Schedule: A-2 (S), A-7(S)

	(1)	(2)	(3)	(4)	(5)	(6)
	ACQUISITION ADJUSTMENTS BALANCE			ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS		
Line No.	Description	Amount	Average Balance (1)	Description	Annual Expense & Balance	Average Balance (1)
1	12/31/88 Balance Per County Resolution Dated 06/27/89	0		12/31/88 Balance Per County Resolution Dated 06/27/89	0	
2	Adjustments	0		Adjustments	0	
3	12/31/91 Adjusted Balance			xx/xx/xx Adjusted Balance	0	
4				1992 Amortization Expense	0	
5	12/31/92 Balance	0		12/31/92 BALANCE	0	
6				1993 Amortization Expense	0	
7	12/31/93 Balance	0		12/31/93 BALANCE	0	
8				1994 Amortization Expense	0	
9	12/31/94 Balance	0		12/31/94 BALANCE	0	
10				1995 Amortization Expense	0	
11	**12/31/95 Balance**	0	0	**12/31/95 BALANCE**	0	0
12				1996 Amortization Expense		
13	12/31/96 Balance			12/31/96 BALANCE		

Note: (1) Acquisition Adjustment simple average and 13-month average balances are the same as year-end balances for the test period. Year-end balances remain unchanged from those originally ordered. The acquisition balance is amortized straight-line; therefore, the annual amortization expense remains constant each year.

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION

	(1)	(2)	(3)	(4)
	ACQUISITION ADJUSTMENTS:	1995	Supporting Schedules	Recap Schedules
14	Average Balance	0	Above	
15	Composite Non-Used & Useful Plant in Service - %	5.26%	A-6 (S)	
16	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	0	Above	
18	Composite Non-Used & Useful Accumulated Amortization - %	5.84%	A-10 (S)	
19	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
20	**NET NON-USED AND USEFUL AMOUNT**	0		A-7 (S)

Note: May not cross foot due to rounding.

SCHEDULE OF OTHER - SEWER - 1995
DEFERRED DEBITS

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the calculation of average balances for deferred debits for the test year.

FPSC
Schedule: A-21 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-2(S),

(1)		(2)	(3)	(4)
		TOTAL DEFERRED DEBITS		
Line No.	Description	ADDITIONS	MONTHLY AMORTIZATION	UNAMORTIZED BALANCE
1	**DEFERRED DEBITS**			
2	**12/31/94 Balance**			0
3	Jan	0	0	0
4	Feb	0	0	0
5	Mar	0	0	0
6	Apr	0	0	0
7	May	0	0	0
8	Jun	0	0	0
9	Jul	0	0	0
10	Aug	0	0	0
11	Sep	0	0	0
12	Oct	0	0	0
13	Nov	0	0	0
14	12/31/95 Balance	0	0	0
15	**Total Amortization Expense 12/31/95**		0	
16	**Average Rate Base Balance 12/31/95**			0

Note: May not co[illegible]ue to rounding.

SCHEDULE OF SEWER NET OPERATING INCOME - 1995
PRESENT AND REQUESTED

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)
		1995 PRESENT OPERATING INCOME			1995 REQUESTED OPERATING INCOME				
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase		Requested Income	Requested Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES**								
2	Sewer Sales	72,158	0	72,158	19,402		91,560	26.89%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0		0		B-4(S)
4	Total Operating Revenue	72,158	0	72,158	19,402		91,560		
5	**OPERATING EXPENSES**								
6	Operation and Maintenance	122,591	0	122,591	0		122,591		B-6(S)
7	Depreciation net of CIAC Amort	36,934	0	36,934	0		36,934		B-14(S)
8	Amortization	0	0	0	0		0		B-18(S),A-21(S)
9	Taxes Other than Income	23,499	(898)	22,601	873	(A)	23,474		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	(55,669)	346	(55,323)	7,148	(B)	(48,175)		B-17(S),B-2(S)3/3
11	Total Operating Expenses	127,356	(552)	126,804	8,021		134,825		
12	**NET OPERATING INCOME**	(55,198)	552	(54,646)	11,381		(43,265)		
13	**RATE BASE**	579,970	0	579,970			579,970		A-2(S)
14	**RATE OF RETURN**	(9.52%)		(9.42%)			(7.46%)		D-1(S)

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER NET OPERATING INCOME - 1995
PRESENT AND REQUIRED

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)
		1995 PRESENT OPERATING INCOME			1995 REQUIRED OPERATING INCOME				
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Required Revenue Increase		Required Income	Required Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES**								
2	Sewer Sales	72,158	0	72,158	190,442		262,600	263.92%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0		0		B-4(S)
4	Total Operating Revenue	72,158	0	72,158	190,442		262,600		
5	**OPERATING EXPENSES**								
6	Operation and Maintenance	122,591	0	122,591	0		122,591		B-6(S)
7	Depreciation net of CIAC Amort	36,934	0	36,934	0		36,934		B-14(S)
8	Amortization	0	0	0	0		0		B-18(S), A-21(S)
9	Taxes Other than Income	23,499	(898)	22,601	8,570	(A)	31,171		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	(55,669)	346	(55,323)	70,157	(B)	14,834		B-17(S),B-2(S)3/3
11	Total Operating Expenses	127,356	(552)	126,804	78,727		205,531		
12	**NET OPERATING INCOME**	(55,198)	552	(54,646)	111,715		57,069		
13	**RATE BASE**	579,970	0	579,970			579,970		A-2(S)
14	**RATE OF RETURN**	(9.52%)		(9.42%)			9.84%		D-1(S)

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

SCHEDULE OF SEWER REVENUE INCREASE CALCULATION - 1995
REQUIRED AND REQUESTED

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that shows the calculation of required revenue adjustments for the interim and test year.

FPSC
Schedule: B-2(S)
Page 3 of 3
Preparer: Kimball

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**REQUIRED RETURN:**				
2	Return on Equity (%)	11.19%	(30.29%)	D-1(S)	
3	Rate of Return (%)	9.84%	(7.46%)	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	579,970	579,970	A-2(S)	
6	Required Income (L3 x L5)	57,069	(43,265)		
7	Adjusted Income Under Present Rates	(54,646)	(54,646)	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	111,715	11,381		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	181,872	18,529		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	190,442	19,402		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	181,872	18,529		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	70,157	7,148		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	8,570	873		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	111,715	11,381		B-2(S)1/3,2/3

Notes:
(A) For interim period, the Required Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).
(B) See below calculation of Required Rate of Return for interim 1995.
(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.
(D) Requested Rate of Return is calculated using requested income divided by rate base.

1995 INTERIM REQUIRED RATE OF RETURN CALCULATION

Line No.	(1) Class of Capital	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
21	Long-Term Debt	56.66%	8.91%	5.05%
22	Customer Deposits	0.90%	6.00%	0.05%
23	Deferred ITC	0.74%	9.86%	0.07%
24	Short Term Debt	0.00%	0.00%	0.00%
25	Preferred Stock	0.00%	0.00%	0.00%
26	Common Equity	42.49%	11.19%	4.76%
27	Adjustment for Gas	(0.79%)	11.19%	(0.09%)
28	TOTAL	100.00%		9.84%

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT SEWER OPERATING INCOME - 1995

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line shown on the net operating income statement.

FPSC
Schedule: B-3(S)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Sewer	(3) Supporting Schedule
1	**A. REVENUES:**		B-4(S)
2	1.	0	
3			
4	2.	0	
5			
6		0	
7	**B. OPERATION AND MAINTENANCE EXPENSE:**		B-6(S)
8	1.	0	
9			
10	2.	0	
11			
12	3.	0	
13			
14	4.	0	
15			
16	5.	0	
17			
18	6.	0	
19			
20	7.	0	
21			
22		0	
23	**C. DEPRECIATION NET OF AMORTIZATION OF CIAC:**		B-14(S)
24	1.	0	
25			
26	2.	0	
27			
28		0	
29	**D. AMORTIZATION:**		B-18(S), A-21(S)
30	1.	0	
31			
32	2.	0	
33			
34		0	
35	**E. TAXES OTHER THAN INCOME:**		B-15(S)
36	1. N/A	0	
37			
38	2. N/A	0	
39			
40	3. Non Used and Useful Property Taxes	(898)	
41			
42		(898)	
43	**F. INCOME TAXES:**		B-17(S)
44	1. Calculate income tax impact as a result of the adjustments to per book income components.	346	
45			
46	2.	0	
47			
48		346	
49	**TOTAL SEWER INCOME ADJUSTMENTS**		
50		(552)	
51			

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING REVENUES - 1995
UNDER PRESENT RATES

Company: SSU / Polk / Lake Gibson

Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered or measured commercial and provide an explanation.

Schedule: B-4(S)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-2(S),B-3(S)

	(1)	(2)	(3)	(4)
		1995 Revenues (Present)		
Line No.	Account No. and Description	Per Books	Adjustments	Adjusted Revenues
1	**SEWER SALES:**			
2	521.1 Flat Rate - Residential	270	0	270
3	521.2 Flat Rate - Commercial	0	0	0
4	521.3 Flat Rate - Industrial	0	0	0
5	521.4 Flat Rate - Public Authorities	0	0	0
6	521.5 Flat Rate - Multi-Family	0	0	0
7	521.6 Flat Rate - Other	0	0	0
8	522.1 Measured - Residential	70,988	0	70,988
9	522.2 Measured - Commercial	900	0	900
10	522.3 Measured - Industrial	0	0	0
11	522.4 Measured - Public Authorities	0	0	0
12	522.5 Measured - Multi-Family	0	0	0
13	Subtotal Sewer Sales	72,158	0	72,158
14	**OTHER SEWER SALES:**			
15	523 Other Sales - Public Authorities	0	0	0
16	524 Revenue from Other Systems	0	0	0
17	526 Effluent	0	0	0
18	537 Unbilled Revenues	0	0	0
19	Subtotal Other Sewer Sales	0	0	0
20	**TOTAL SEWER SALES**	72,158	0	72,158
21	**OTHER SEWER REVENUES:**			
22	531 Sale of Sludge	0	0	0
23	532 Forfeited Discounts	0	0	0
24	534 Rents From Sewer Property	0	0	0
25	535 Interdepartmental Rents	0	0	0
26	536 Other Sewer Revenues	0	0	0
27	**TOTAL OTHER SEWER REVENUES**	0	0	0
28	**TOTAL PRESENT SEWER OPERATING REVENUES**	72,158	0	72,158

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
SUMMARY OF TOTAL O & M EXPENSES

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that summarizes the total direct and allocated O & M expenses for the test year.

FPSC
Schedule: B-6(S)
Page 1 0f 9
Preparer: Kimball
Recap Schedule: B-2(S)

Line No.	(1) Account No. and Name	(2) 1995 TOTAL O & M (.1 - .8) Per Books O & M	(3) Adjustments	(4) Adjusted O & M	(5) 1995 DIRECT O & M (.1 - .6) Per Books O & M	(6) Adjustments	(7) Adjusted O & M	(8) 1995 ALLOCATED CUST ACCTS (.7) Per Books O & M	(9) Adjustments	(10) Adjusted O & M	(11) 1995 ALLOCATED A & G (.8) Per Books O & M	(12) Adjustments	(13) Adjusted O & M
1	701 Salaries & Wages - Employees	42,582	0	42,582	32,190	0	32,190	2,867	0	2,867	7,525	0	7,525
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704 Employee Pensions & Benefits	10,575	0	10,575	7,994	0	7,994	712	0	712	1,869	0	1,869
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	4,800	0	4,800	4,800	0	4,800	0	0	0	0	0	0
6	715 Purchased Power	19,644	0	19,644	19,500	0	19,500	10	0	10	134	0	134
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718 Chemicals	5,556	0	5,556	5,556	0	5,556	0	0	0	0	0	0
9	720 Materials & Supplies	27,219	0	27,219	26,703	0	26,703	158	0	158	358	0	358
10	731 Contractual Services - Eng.	60	0	60	0	0	0	0	0	0	60	0	60
11	732 Contractual Services - Acct.	318	0	318	0	0	0	0	0	0	318	0	318
12	733 Contractual Services - Legal	192	0	192	0	0	0	0	0	0	192	0	192
13	734 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735 Contractual Services - Other	3,397	0	3,397	2,902	0	2,902	0	0	0	495	0	495
15	741 Rental of Real Building/Real Property	285	0	285	0	0	0	0	0	0	285	0	285
16	742 Rental of Equipment	13	0	13	0	0	0	0	0	0	13	0	13
17	750 Transportation Expense	1,253	0	1,253	1,002	0	1,002	112	0	112	139	0	139
18	756 Insurance - Vehicle	218	0	218	0	0	0	0	0	0	218	0	218
19	757 Insurance - General Liability	448	0	448	0	0	0	0	0	0	448	0	448
20	758 Insurance - Workman's Comp	762	0	762	576	0	576	51	0	51	135	0	135
21	759 Insurance - Other	45	0	45	0	0	0	0	0	0	45	0	45
22	760 Advertising Expense	49	0	49	0	0	0	0	0	0	49	0	49
23	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
24	767 Reg. Comm. Exp. - Other	108	0	108	0	0	0	0	0	0	108	0	108
25	770 Bad Debt Expense	390	0	390	0	0	0	390	0	390	0	0	0
26	775 Miscellaneous Expenses	4,678	0	4,678	1,493	0	1,493	977	0	977	2,208	0	2,208
27	**TOTAL SEWER O & M EXPENSES**	122,591	0	122,591	102,716	0	102,716	5,277	0	5,277	14,598	0	14,598

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

978

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
TOTAL O&M BY MONTH (7XX.1 - 7XX.8)

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-6(S)
Page 2 Of 9
Preparer: Kimball
Recap Schedule: B-2(S)

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL O & M (.1 - .8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.1-.8 Salaries & Wages - Employees	3,519	3,174	3,683	3,541	3,615	3,516	3,637	3,610	3,519	3,632	3,518	3,618	42,583	0	42,583
2	703.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.8 Employee Pensions & Benefits (1)	874	788	915	879	898	873	903	897	874	902	874	898	10,575	0	10,575
4	710.1-.8 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-.8 Sludge Removal Expenses	400	400	400	400	400	400	400	400	400	400	400	400	4,800	0	4,800
6	715.1-.8 Purchased Power	1,637	1,636	1,637	1,637	1,637	1,637	1,637	1,637	1,637	1,637	1,637	1,637	19,644	0	19,644
7	716.1-.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-.8 Chemicals	0	300	189	1,300	0	1,489	1,000	208	373	208	92	397	5,556	0	5,556
9	720.1-.8 Materials & Supplies	439	431	439	9,435	434	9,434	436	4,434	434	435	434	435	27,220	0	27,220
10	731.1-.8 Contractual Services - Eng.	5	5	5	5	5	5	5	5	5	5	5	5	60	0	60
11	732.1-.8 Contractual Services - Acct.	26	25	27	27	27	26	27	27	26	27	26	26	318	0	318
12	733.1-.8 Contractual Services - Legal	16	15	16	16	16	16	16	16	16	16	16	16	192	0	192
13	734.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.8 Contractual Services - Other	415	268	278	271	270	270	272	270	270	272	270	271	3,397	0	3,397
15	741.1-.8 Rental of Real Building/Real Property	23	22	24	24	24	24	24	24	24	24	23	24	285	0	285
16	742.1-.8 Rental of Equipment	1	1	1	1	1	1	1	1	1	1	1	1	13	0	13
17	750.1-.8 Transportation Expense	106	103	105	105	104	104	105	104	104	105	104	104	1,253	0	1,253
18	756.1-.8 Insurance - Vehicle	18	17	19	19	18	18	18	18	18	18	18	18	218	0	218
19	757.1-.8 Insurance - General Liability	37	35	38	38	38	37	38	38	37	38	37	37	448	0	448
20	758.1-.8 Insurance - Workman's Comp (2)	63	57	66	63	65	63	65	65	63	65	63	65	762	0	762
21	759.1-.8 Insurance - Other	4	4	4	4	4	4	4	4	4	4	4	4	45	0	45
22	760.1-.8 Advertising Expense	4	4	4	4	4	4	4	4	4	4	4	4	49	0	49
23	766.1-.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	767.1-.8 Reg. Comm. Exp. - Other	9	9	9	9	9	9	9	9	9	9	9	9	108	0	108
25	770.1-.8 Bad Debt Expense	33	30	33	33	33	32	33	33	32	33	32	33	390	0	390
26	775.1-.8 Miscellaneous Expenses	414	368	410	391	386	383	394	385	384	392	384	388	4,679	0	4,679
27	**TOTAL SEWER O & M EXPENSES**	8,041	7,693	8,301	18,204	7,989	18,345	9,028	12,189	8,234	8,228	7,949	8,390	122,592	0	122,592

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
DIRECT EXPENSE BY MONTH (7XX.1 - 7XX.6)

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-6(S)

Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL DIRECT O & M (.1 - .6) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.1-.6 Salaries & Wages - Employees	2,660	2,361	2,795	2,657	2,740	2,652	2,782	2,737	2,659	2,749	2,667	2,752	32,190	0	32,190
2	703.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.6 Employee Pensions & Benefits	661	586	694	660	681	659	686	680	660	683	662	684	7,994	0	7,994
4	710.1-.6 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-.6 Sludge Removal Expenses	400	400	400	400	400	400	400	400	400	400	400	400	4,800	0	4,800
6	715.1-.6 Purchased Power	1,625	1,625	1,625	1,625	1,625	1,625	1,625	1,625	1,625	1,625	1,625	1,625	19,500	0	19,500
7	716.1-.6 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-.6 Chemicals	0	300	189	1,300	0	1,489	1,000	208	373	206	92	397	5,556	0	5,556
9	720.1-.6 Materials & Supplies	396	391	395	9,391	391	9,391	392	4,391	391	391	392	392	26,703	0	26,703
10	731.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	732.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	733.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.6 Contractual Services - Other	374	229	234	229	229	229	231	229	229	230	230	230	2,902	0	2,902
15	741.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	742.1-.6 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	750.1-.6 Transportation Expense	85	83	84	83	83	83	84	83	83	83	83	83	1,002	0	1,002
18	756.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	757.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	758.1-.6 Insurance - Workman's Comp	48	42	50	48	49	47	49	49	48	49	48	49	576	0	576
21	759.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	760.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	766.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	767.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	775.1-.6 Miscellaneous Expenses	150	119	138	119	118	118	126	117	120	121	123	123	1,493	0	1,493
27	**TOTAL SEWER DIRECT O & M EXPENSES**	6,399	6,136	6,603	16,512	6,316	16,692	7,354	10,518	6,589	6,540	6,322	6,735	102,716	0	102,716

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

980

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (7XX.7)

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-6(S)
Page 4 Of 9
Preparer: Kimball

Line No.	Account No. and Name		(1)	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.7	Salaries & Wages - Employees		240	219	242	241	241	238	245	242	236	245	236	242	2,867	0	2,867
2	703.7	Salaries & Wages - Officers, Etc.		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.7	Employee Pensions & Benefits		60	54	60	60	60	59	61	60	59	61	59	60	712	0	712
4	710.7	Purchased Sewage Treatment		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.7	Sludge Removal Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715.7	Purchased Powar		1	1	1	1	1	1	1	1	1	1	1	1	10	0	10
7	716.7	Fuel for Power Production		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.7	Chemicals		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720.7	Materials & Supplies		13	12	13	13	13	13	14	13	13	14	13	13	158	0	158
10	731.7	Contractual Services - Eng.		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	732.7	Contractual Services - Acct.		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	733.7	Contractual Services - Legal		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734.7	Contractual Services - Mgmt Fees		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.7	Contractual Services - Other		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	741.7	Rental of Real Building/Real Property		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	742.7	Rental of Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	750.7	Transportation Expense		9	9	9	9	9	9	10	9	9	10	9	9	112	0	112
18	756.7	Insurance - Vehicle		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	757.7	Insurance - General Liability		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	758.7	Insurance - Workman's Comp		4	4	4	4	4	4	4	4	4	4	4	4	51	0	51
21	759.7	Insurance - Other		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	760.7	Advertising Expense		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	766.7	Reg. Comm. Exp. - Rate Case Amort.		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	767.7	Reg. Comm. Exp. - Other		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770.7	Bad Debt Expense		33	30	33	33	33	32	33	33	32	33	32	33	390	0	390
26	775.7	Miscellaneous Expenses		82	75	83	82	82	81	83	83	80	84	81	82	977	0	977
27	TOTAL SEWER ALLOCATED CUST ACCTS EXP.			441	403	446	443	444	438	451	446	434	451	435	445	5,277	0	5,277

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
ALLOCATED A & G EXPENSES BY MONTH (7XX.8)

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-6(S)
Page 5 Of 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED A & G EXPENSES (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.8 Salaries & Wages - Employees	619	595	645	644	633	626	631	632	624	638	615	624	7,525	0	7,525
2	703.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.8 Employee Pensions & Benefits	154	148	160	160	157	155	157	157	155	158	153	155	1,869	0	1,869
4	710.8 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.8 Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715.8 Purchased Power	11	11	11	11	11	11	11	11	11	11	11	11	134	0	134
7	716.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720.8 Materials & Supplies	29	28	31	31	30	30	30	30	30	30	29	30	358	0	358
10	731.8 Contractual Services - Eng.	5	5	5	5	5	5	5	5	5	5	5	5	60	0	60
11	732.8 Contractual Services - Acct.	26	25	27	27	27	26	27	27	26	27	26	26	318	0	318
12	733.8 Contractual Services - Legal	16	15	16	16	16	16	16	16	16	16	16	16	192	0	192
13	734.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.8 Contractual Services - Other	41	39	42	42	42	41	41	42	41	42	40	41	495	0	495
15	741.8 Rental of Real Building/Real Property	23	22	24	24	24	24	24	24	24	24	23	24	285	0	285
16	742.8 Rental of Equipment	1	1	1	1	1	1	1	1	1	1	1	1	13	0	13
17	750.8 Transportation Expense	11	11	12	12	12	12	12	12	12	12	11	12	139	0	139
18	756.8 Insurance - Vehicle	18	17	19	19	18	18	18	18	18	18	18	18	218	0	218
19	757.8 Insurance - General Liability	37	35	38	38	38	37	38	38	37	38	37	37	448	0	448
20	758.8 Insurance - Workman's Comp	11	11	12	12	11	11	11	11	11	11	11	11	135	0	135
21	759.8 Insurance - Other	4	4	4	4	4	4	4	4	4	4	4	4	45	0	45
22	760.8 Advertising Expense	4	4	4	4	4	4	4	4	4	4	4	4	49	0	49
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	767.8 Reg. Comm. Exp. - Other	9	9	9	9	9	9	9	9	9	9	9	9	108	0	108
25	770.8 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	775.8 Miscellaneous Expenses	182	175	189	189	186	184	185	185	183	187	180	183	2,208	0	2,208
27	TOTAL SEWER ALLOCATED A & G EXPENSES	1,201	1,154	1,252	1,249	1,229	1,214	1,224	1,225	1,210	1,237	1,192	1,210	14,598	0	14,598

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
SUMMARY OF TOTAL UTILITY ADJUSTMENTS TO O & M (7XX.1 - 7XX.8)

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-6(S)
Page 6 of 9
Preparer: Kimball
Recap Schedule: B-3(S)

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				TOTAL UTILITY ADJUSTMENTS TO O & M EXPENSES										
Line No.	Account No.	and Name	Per Books O & M										Net Adjustments	Total Adjusted O & M
1	701.1-.8	Salaries & Wages - Employees	42,582	0	0	0	0	0	0	0	0	0	0	42,582
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.8	Employee Pensions & Benefits	10,575	0	0	0	0	0	0	0	0	0	0	10,575
4	710.1-.8	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-.8	Sludge Removal Expenses	4,800	0	0	0	0	0	0	0	0	0	0	4,800
6	715.1-.8	Purchased Power	19,644	0	0	0	0	0	0	0	0	0	0	19,644
7	716.1-.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-.8	Chemicals	5,556	0	0	0	0	0	0	0	0	0	0	5,556
9	720.1-.8	Materials & Supplies	27,219	0	0	0	0	0	0	0	0	0	0	27,219
10	731.1-.8	Contractual Services - Eng.	60	0	0	0	0	0	0	0	0	0	0	60
11	732.1-.8	Contractual Services - Acct.	318	0	0	0	0	0	0	0	0	0	0	318
12	733.1-.8	Contractual Services - Legal	192	0	0	0	0	0	0	0	0	0	0	192
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.8	Contractual Services - Other	3,397	0	0	0	0	0	0	0	0	0	0	3,397
15	741.1-.8	Rental of Real Building/Real Property	285	0	0	0	0	0	0	0	0	0	0	285
16	742.1-.8	Rental of Equipment	13	0	0	0	0	0	0	0	0	0	0	13
17	750.1-.8	Transportation Expense	1,253	0	0	0	0	0	0	0	0	0	0	1,253
18	756.1-.8	Insurance - Vehicle	218	0	0	0	0	0	0	0	0	0	0	218
19	757.1-.8	Insurance - General Liability	448	0	0	0	0	0	0	0	0	0	0	448
20	758.1-.8	Insurance - Workman's Comp	762	0	0	0	0	0	0	0	0	0	0	762
21	759.1-.8	Insurance - Other	45	0	0	0	0	0	0	0	0	0	0	45
22	760.1-.8	Advertising Expense	49	0	0	0	0	0	0	0	0	0	0	49
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
24	767.1-.8	Reg. Comm. Exp. - Other	108	0	0	0	0	0	0	0	0	0	0	108
25	770.1-.8	Bad Debt Expense	390	0	0	0	0	0	0	0	0	0	0	390
26	775.1-.8	Miscellaneous Expenses	4,678	0	0	0	0	0	0	0	0	0	0	4,678
27	TOTAL SEWER O & M EXPENSES		122,591	0	0	0	0	0	0	0	0	0	0	122,591

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (7XX.1 - 7XX.6)

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-6(S)
Page 7 Of 9
Preparer: Kimball
Recap Schedule B-2(S)

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES										
Line No.	Account No.	and Name	Per Books O & M										Net Adjustments	Total Adjusted O & M
1	701.1-.6	Salaries & Wages - Employees	32,190	0	0	0	0	0	0	0	0	0	0	32,190
2	703.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.6	Employee Pensions & Benefits	7,994	0	0	0	0	0	0	0	0	0	0	7,994
4	710.1-.6	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-.6	Sludge Removal Expenses	4,800	0	0	0	0	0	0	0	0	0	0	4,800
6	715.1-.6	Purchased Power	19,500	0	0	0	0	0	0	0	0	0	0	19,500
7	716.1-.6	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-.6	Chemicals	5,556	0	0	0	0	0	0	0	0	0	0	5,556
9	720.1-.6	Materials & Supplies	26,703	0	0	0	0	0	0	0	0	0	0	26,703
10	731.1-.6	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
11	732.1-.6	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
12	733.1-.6	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
13	734.1-.6	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.6	Contractual Services - Other	2,902	0	0	0	0	0	0	0	0	0	0	2,902
15	741.1-.6	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
16	742.1-.6	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
17	750.1-.6	Transportation Expense	1,002	0	0	0	0	0	0	0	0	0	0	1,002
18	756.1-.6	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
19	757.1-.6	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
20	758.1-.6	Insurance - Workmen's Comp	576	0	0	0	0	0	0	0	0	0	0	576
21	759.1-.6	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
22	760.1-.6	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
23	766.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
24	767.1-.6	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
25	770.1-.6	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
26	775.1-.6	Miscellaneous Expenses	1,493	0	0	0	0	0	0	0	0	0	0	1,493
27	TOTAL SEWER DIRECT O & M EXPENSES		102,716	0	0	0	0	0	0	0	0	0	0	102,716

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXPENSES (7XX.7)

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-6(S)
Page 8 Of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				UTILITY ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXPENSES										
Line No.	Account No.	Account No. and Name	Per Books O & M										Net Adjustments	Total Adjusted O & M
1	701.7	Salaries & Wages - Employees	2,867	0	0	0	0	0	0	0	0	0	0	2,867
2	703.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.7	Employee Pensions & Benefits	712	0	0	0	0	0	0	0	0	0	0	712
4	710.7	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.7	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0
6	715.7	Purchased Power	10	0	0	0	0	0	0	0	0	0	0	10
7	716.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
9	720.7	Materials & Supplies	158	0	0	0	0	0	0	0	0	0	0	158
10	731.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
11	732.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
12	733.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
13	734.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
15	741.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
16	742.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
17	750.7	Transportation Expense	112	0	0	0	0	0	0	0	0	0	0	112
18	756.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
19	757.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
20	758.7	Insurance - Workmen's Comp	51	0	0	0	0	0	0	0	0	0	0	51
21	759.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
22	760.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
23	766.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
24	767.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
25	770.7	Bad Debt Expense	390	0	0	0	0	0	0	0	0	0	0	390
26	775.7	Miscellaneous Expenses	977	0	0	0	0	0	0	0	0	0	0	977
27		TOTAL SEWER CUSTOMER ACCOUNT EXPENSES	5,277	0	0	0	0	0	0	0	0	0	0	5,277

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmens Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO ALLOCATED A & G EXPENSES (7XX.8)

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-6(S)
Page 9 0f 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				UTILITY ADJUSTMENTS TO ALLOCATED A&G EXPENSES										
Line No.	Account No.	and Name	Per Books O & M										Net Adjustments	Total Adjusted O & M
1	701.8	Salaries & Wages - Employees	7,525	0	0	0	0	0	0	0	0	0	0	7,525
2	703.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.8	Employee Pensions & Benefits	1,869	0	0	0	0	0	0	0	0	0	0	1,869
4	710.8	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.8	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0
6	715.8	Purchased Power	134	0	0	0	0	0	0	0	0	0	0	134
7	716.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
9	720.8	Materials & Supplies	358	0	0	0	0	0	0	0	0	0	0	358
10	731.8	Contractual Services - Eng.	60	0	0	0	0	0	0	0	0	0	0	60
11	732.8	Contractual Services - Acct.	318	0	0	0	0	0	0	0	0	0	0	318
12	733.8	Contractual Services - Legal	192	0	0	0	0	0	0	0	0	0	0	192
13	734.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.8	Contractual Services - Other	495	0	0	0	0	0	0	0	0	0	0	495
15	741.8	Rental of Real Building/Real Property	285	0	0	0	0	0	0	0	0	0	0	285
16	742.8	Rental of Equipment	13	0	0	0	0	0	0	0	0	0	0	13
17	750.8	Transportation Expense	139	0	0	0	0	0	0	0	0	0	0	139
18	756.8	Insurance - Vehicle	218	0	0	0	0	0	0	0	0	0	0	218
19	757.8	Insurance - General Liability	449	0	0	0	0	0	0	0	0	0	0	449
20	758.8	Insurance - Workman's Comp	135	0	0	0	0	0	0	0	0	0	0	135
21	759.8	Insurance - Other	45	0	0	0	0	0	0	0	0	0	0	45
22	760.8	Advertising Expense	49	0	0	0	0	0	0	0	0	0	0	49
23	766.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
24	767.8	Reg. Comm. Exp. - Other	108	0	0	0	0	0	0	0	0	0	0	108
25	770.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
26	775.8	Miscellaneous Expenses	2,208	0	0	0	0	0	0	0	0	0	0	2,208
27	TOTAL SEWER A & G EXPENSES		14,598	0	0	0	0	0	0	0	0	0	0	14,598

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmens Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - TOTAL O&M EXPENSES (.1 - .8) - 1995 SEWER

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-8(S)
Page 1 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No.	Account Name	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount	Difference %
1	701.1-.8	Salaries & Wages - Employees	37,739	42,582	4,843	12.83%
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.8	Employee Pensions & Benefits	9,045	10,575	1,529	16.91%
4	710.1-.8	Purchased Sewer	0	0	0	0.00%
5	711.1-.8	Sludge Removal	3,240	4,800	1,560	48.15%
6	715.1-.8	Purchased Power	16,621	19,644	3,023	18.19%
7	716.1-.8	Fuel for Power Production	0	0	0	0.00%
8	718.1-.8	Chemicals	1,657	5,556	3,899	235.30%
9	720.1-.8	Materials & Supplies	9,180	27,219	18,039	196.50%
10	731.1-.8	Contractual Services - Eng.	0	60	60	100.00%
11	732.1-.8	Contractual Services - Acct.	308	318	10	3.33%
12	733.1-.8	Contractual Services - Legal	244	192	(52)	(21.46%)
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.8	Contractual Services - Other	3,363	3,397	33	0.98%
15	741.1-.8	Rental of Real Building/Real Property	266	285	19	7.00%
16	742.1-.8	Rental of Equipment	17	13	(4)	(23.21%)
17	750.1-.8	Transportation Expense	1,319	1,253	(66)	(4.98%)
18	756.1-.8	Insurance - Vehicle	202	218	16	7.91%
19	757.1-.8	Insurance - General Liability	463	448	(14)	(3.05%)
20	758.1-.8	Insurance - Workman's Comp	673	762	89	13.29%
21	759.1-.8	Insurance - Other	42	45	3	6.05%
22	760.1-.8	Advertising Expense	50	49	(1)	(2.56%)
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
24	767.1-.8	Reg. Comm. Exp. - Other	164	108	(56)	(34.14%)
25	770.1-.8	Bad Debt Expense	225	390	165	73.07%
26	775.1-.8	Miscellaneous Expenses	2,912	4,678	1,766	60.66%
27		**TOTAL SEWER O & M EXPENSES**	87,730	122,591	34,861	39.74%
28		**TOTAL (LESS ACCTS 766 & 767)**	87,566	122,483	34,917	39.87%

NOTE: See Volume II for variance explanations.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1995 SEWER

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-8(S)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)	
Line No.	Account No. and Name		Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount	Difference %	NOTES
1	701.1-.6	Salaries & Wages - Employees	27,654	32,190	4,536	16.40%	
2	703.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	
3	704.1-.6	Employee Pensions & Benefits	6,628	7,994	1,366	20.61%	
4	710.1-.6	Purchased Sewer	0	0	0	0.00%	
5	711.1-.6	Sludge Removal	3,240	4,800	1,560	48.15%	
6	715.1-.6	Purchased Power	16,492	19,500	3,008	18.24%	
7	716.1-.6	Fuel for Power Production	0	0	0	0.00%	
8	718.1-.6	Chemicals	1,657	5,556	3,899	235.30%	
9	720.1-.6	Materials & Supplies	8,632	26,703	18,071	209.35%	
10	731.1-.6	Contractual Services - Eng.	0	0	0	0.00%	
11	732.1-.6	Contractual Services - Acct.	0	0	0	0.00%	
12	733.1-.6	Contractual Services - Legal	0	0	0	0.00%	
13	734.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	
14	735.1-.6	Contractual Services - Other	2,513	2,902	389	15.48%	
15	741.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%	
16	742.1-.6	Rental of Equipment	0	0	0	0.00%	
17	750.1-.6	Transportation Expense	1,157	1,002	(155)	(13.40%)	
18	756.1-.6	Insurance - Vehicle	0	0	0	0.00%	
19	757.1-.6	Insurance - General Liability	0	0	0	0.00%	
20	758.1-.6	Insurance - Workman's Comp	493	576	83	16.84%	
21	759.1-.6	Insurance - Other	0	0	0	0.00%	
22	760.1-.6	Advertising Expense	0	0	0	0.00%	
23	766.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	
24	767.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	
25	770.1-.6	Bad Debt Expense	0	0	0	0.00%	
26	775.1-.6	Miscellaneous Expenses	340	1,493	1,153	339.12%	
27	**TOTAL SEWER O & M EXPENSES**		68,806	102,716	33,910	49.28%	
28	**TOTAL (LESS ACCTS 766 & 767)**		68,806	102,716	33,910	49.28%	

NOTE: See Volume II for variance explanations.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - CUSTOMER ACCOUNT EXPENSES (.7) - 1995 SEWER

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-8(S)
Page 3 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount	%
1	701.1-.7	Salaries & Wages - Employees	2,965	2,867	(98)	(3.30%)
2	703.1-.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.7	Employee Pensions & Benefits	711	712	1	0.18%
4	710.1-.7	Purchased Sewer	0	0	0	0.00%
5	711.1-.7	Sludge Removal	0	0	0	0.00%
6	715.1-.7	Purchased Power	11	10	(1)	(11.92%)
7	716.1-.7	Fuel for Power Production	0	0	0	0.00%
8	718.1-.7	Chemicals	0	0	0	0.00%
9	720.1-.7	Materials & Supplies	177	158	(19)	(10.72%)
10	731.1-.7	Contractual Services - Eng.	0	0	0	0.00%
11	732.1-.7	Contractual Services - Acct.	0	0	0	0.00%
12	733.1-.7	Contractual Services - Legal	0	0	0	0.00%
13	734.1-.7	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.7	Contractual Services - Other	0	0	0	0.00%
15	741.1-.7	Rental of Real Building/Real Property	26	0	(26)	(100.00%)
16	742.1-.7	Rental of Equipment	1	0	(1)	(100.00%)
17	750.1-.7	Transportation Expense	72	112	40	54.91%
18	756.1-.7	Insurance - Vehicle	0	0	0	0.00%
19	757.1-.7	Insurance - General Liability	0	0	0	0.00%
20	758.1-.7	Insurance - Workman's Comp	53	51	(1)	(2.81%)
21	759.1-.7	Insurance - Other	0	0	0	0.00%
22	760.1-.7	Advertising Expense	0	0	0	0.00%
23	766.1-.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
24	767.1-.7	Reg. Comm. Exp. - Other	0	0	0	0.00%
25	770.1-.7	Bad Debt Expense	225	390	165	73.07%
26	775.1-.7	Miscellaneous Expenses	211	977	766	362.27%
27	**TOTAL SEWER O & M EXPENSES**		4,452	5,277	825	18.54%
28	**TOTAL (LESS ACCTS 766 & 767)**		4,452	5,277	825	18.54%

NOTE: See Volume II for variance explanations.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - A&G EXPENSES (.8) - 1995 SEWER

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-8(S)
Page 4 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

Line No.	Account No. and Name	(1)	(2) Historic Year Ended 12/31/94	(3) Interim Test Year Ended 12/31/95	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %
1	701.1-.8	Salaries & Wages - Employees	7,120	7,525	405	5.69%
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.8	Employee Pensions & Benefits	1,707	1,869	162	9.49%
4	710.1-.8	Purchased Sewer	0	0	0	0.00%
5	711.1-.8	Sludge Removal	0	0	0	0.00%
6	715.1-.8	Purchased Power	118	134	16	13.73%
7	716.1-.8	Fuel for Power Production	0	0	0	0.00%
8	718.1-.8	Chemicals	0	0	0	0.00%
9	720.1-.8	Materials & Supplies	371	358	(13)	(3.45%)
10	731.1-.8	Contractual Services - Eng.	0	60	60	100.00%
11	732.1-.8	Contractual Services - Acct.	308	318	10	3.33%
12	733.1-.8	Contractual Services - Legal	244	192	(52)	(21.46%)
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.8	Contractual Services - Other	850	495	(356)	(41.85%)
15	741.1-.8	Rental of Real Building/Real Property	240	285	44	18.49%
16	742.1-.8	Rental of Equipment	16	13	(3)	(20.30%)
17	750.1-.8	Transportation Expense	90	139	50	55.34%
18	756.1-.8	Insurance - Vehicle	202	218	16	7.91%
19	757.1-.8	Insurance - General Liability	463	448	(14)	(3.05%)
20	758.1-.8	Insurance - Workman's Comp	127	135	8	6.22%
21	759.1-.8	Insurance - Other	42	45	3	6.05%
22	760.1-.8	Advertising Expense	50	49	(1)	(2.56%)
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
24	767.1-.8	Reg. Comm. Exp. - Other	164	108	(56)	(34.14%)
25	770.1-.8	Bad Debt Expense	0	0	0	0.00%
26	775.1-.8	Miscellaneous Expenses	2,360	2,208	(153)	(6.46%)
27	**TOTAL SEWER O & M EXPENSES**		14,472	14,598	125	0.87%
28	**TOTAL (LESS ACCTS 766 & 767)**		14,308	14,490	181	1.27%

NOTE: See Volume II for variance explanations.

CONTRACTUAL SERVICES - 1995

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

FPSC
Schedule: B-9(S)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
1	**See Volume II for detailed support.**			

ANALYSIS OF RATE CASE EXPENSE - 1995

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

FPSC
Schedule: B-10
Page 1 of 1
Preparer: Ludsen

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	See Volume II, Allocation of 1995 Rate Case Expense for detail.				
2					
3					
4					
5					
6					
7					
8	Estimate Through				
9	[ ] PAA				
10	[x] Commission Hearing				
11					
12	Amortization Period 4 Years				
13	Explanation if different from Section 367.0816, Florida Statutes:				
14					

Line No.	Amortization of Rate Case Expense:		(A) Total	(B) Sewer
15				
16				
17				
18	Prior Unamortized Rate Case Expense			
19	Marco Island	Docket No. 920655-WS	$134,310	
20	Uniform	Docket No. 920199-WS	840,374	
21	Lehigh	Docket No. 911188-WS	99,988	
22			1,074,672	
23	Current Rate Case Expense			
24				
25	Total Projected Rate Case Expense			
26				
27	Annual Amortization		$373,256	$0
28				
29	Method of Allocation Between Plants:			
30	Average Number of Customers (Plant Specific)			
31	See Volume II, Allocation of 1995 Rate Case Expense for detail.			
32				

Note: May not cross foot due to rounding.

ANALYSIS OF MAJOR SEWER MAINTENANCE PROJECTS - 1995
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide an analysis of all maintenance projects greater than 2% of the projected test year revenues per system which occurred during the 2 years prior to the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description of the total cost or budgeted amount and how often the project should be repeated.

FPSC
Schedule: B-11(S)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Date	(2) Description	(3) Total Sewer Cost	(4) How often to repeat
		Maintenance projects greater than 2% of test year revenues per system		
1	**See Volume II for detailed support.**			

ALLOCATION OF EXPENSES - 1995

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

FPSC
Schedule: B-12(S)
Page 1 of 1
Preparer: Kimball

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules
1	**Please refer to Volume II for a complete description of allocated items, the allocation percentages,**											
2	**a description of the allocation methods, the amounts allocated and supporting schedules.**											
3												
4	**For rate making purposes, the following are the items which are allocated in this filing:**											
5												
6	A-SCHEDULES (RATE BASE):											
7												
8												
9												
10	Allocated Items						Allocation Basis				Recap Schedules	
11												
12	(A) Deferred Taxes						Avg Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)				A-2 (S)	
13												
14	(B) General Plant						Average No. of Customers (Total Company)				A-6 (S)	
15												
16	(C) General Plant Blanket Additions						Average No. of Customers (Total Company)				A-6 (S)	
17												
18	(D) General Plant Accum. Dep.						Average No. of Customers (Total Company)				A-10 (S)	
19												
20	(E) Unfunded OPEBs						Average No. of Customers (Total Company)				A-17 (S)	
21												
22												
23												
24												
25												
26	B-SCHEDULES (INCOME STATEMENT):											
27												
28												
29												
30	Allocated Items						Allocation Basis				Recap Schedules	
31												
32	(A) Customer Accounts Expenses and Adjustments (O&M)						Average No. of Customers (Total Company)				B-6 (S)	
33												
34	(B) A & G Expenses and Adjustments (O&M)						Average No. of Customers (Total Company)				B-6 (S)	
35												
36	(C) Parent Debt Adjustment & ITC (Income Taxes)						Average Gross Plant (Total Company)				B-17 (S)	
37												
38	(D) Rate Case Expense (O&M)						Average No. of Customers (Rate Case Specific)				B-6 (S)	
39												
40	(E) Property Taxes						Net Taxable Value				B-15 (S)	

SCHEDULE OF NET SEWER DEPRECIATION EXPENSE - 1995
SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-14(S)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S),B-18 (S)
Supporting Schedules: A-6(S),F-Schedules

Line No.	(1)	(2) 1995 Avg. Adj. PIS	(3) DEPRECIATION RATE Life	(4) DEPRECIATION RATE Rate (%)	(5) 1995 DEPRECIATION EXPENSE Per Books	(6) 1995 DEPRECIATION EXPENSE Utility Adjustment	(7) 1995 DEPRECIATION EXPENSE Adjusted Depreciation Expense	(8) 1995 USED & USEFUL DEPRECIATION EXPENSE Non-used and Useful Percentage	(9) 1995 USED & USEFUL DEPRECIATION EXPENSE Non-used and Useful Amount	(10) 1995 USED & USEFUL DEPRECIATION EXPENSE Used and Useful Depreciation Exp.
1	**INTANGIBLE PLANT**									
2	351.1 Organization	0	40	2.50%	0	0	0	0.00%	0	0
3	352.1 Franchises	1,578	40	2.50%	39	0	39	0.00%	0	39
4	389.1 Other Plant & Misc. Equipment	72	18	5.56%	4	0	4	0.00%	0	4
5	**COLLECTION PLANT**									
6	353.2 Land & Land Rights	5,054	NA	NA	0	0	0	0.00%	0	0
7	354.2 Structures & Improvements	10,687	32	3.13%	335	0	335	13.44%	45	290
8	360.2 Collection Sewers - Force	95,990	30	3.33%	3,196	0	3,196	13.44%	430	2,766
9	361.2 Collection Sewers - Gravity	113,949	45	2.22%	2,530	0	2,530	13.44%	340	2,190
10	362.2 Special Collecting	0	40	2.50%	0	0	0	0.00%	0	0
11	363.2 Services to Customers	24,248	38	2.63%	638	0	638	0.00%	0	638
12	364.2 Flow Measuring Devices	3,496	5	20.00%	699	0	699	0.00%	0	699
13	365.2 Flow Measuring Installation	1,240	38	2.63%	33	0	33	0.00%	0	33
14	389.2 Other Plant & Misc. Equipment	58	18	5.56%	3	0	3	0.00%	0	3
15	**SYSTEM PUMPING PLANT**									
16	353.3 Land & Land Rights	0	NA	NA	0	0	0	0.00%	0	0
17	354.3 Structures & Improvements	7,283	32	3.13%	228	0	228	13.44%	31	197
18	370.3 Receiving Wells	419	30	3.33%	14	0	14	13.44%	2	12
19	371.3 Pumping Equipment	120,385	18	5.56%	6,693	0	6,693	13.44%	900	5,793
20	389.3 Other Plant & Misc. Equipment	454	18	5.56%	25	0	25	13.44%	3	22
21	**TREATMENT AND DISPOSAL PLANT**									
22	353.4 Land & Land Rights	5,772	NA	NA	0	0	0	0.00%	0	0
23	354.4 Structures & Improvements	31,080	32	3.13%	973	0	973	0.00%	0	973
24	380.4 Treatment & Disposal	370,934	18	5.56%	20,624	0	20,624	0.00%	0	20,624
25	381.4 Plant Sewers	28,620	35	2.86%	819	0	819	0.00%	0	819
26	382.4 Outfall Sewer Lines	19,055	30	3.33%	635	0	635	0.00%	0	635
27	389.4 Other Plant & Misc. Equipment	9,451	18	5.56%	525	0	525	0.00%	0	525
28	**GENERAL PLANT**									
29	353.5 Land & Land Rights	842	NA	NA	0	0	0	0.00%	0	0
30	354.5 Structures & Improvements	7,954	40	2.50%	199	0	199	0.00%	0	199
31	390.5 Office Furniture & Equipment	4,907	15	6.67%	327	0	327	0.00%	0	327
32	390.51 Computer Equipment	11,888	6	16.67%	1,982	0	1,982	0.00%	0	1,982
33	391.5 Transportation Equipment	7,101	6	16.67%	1,184	0	1,184	0.00%	0	1,184
34	392.5 Stores Equipment	75	18	5.56%	4	0	4	0.00%	0	4
35	393.5 Tools, Shop & Garage Equipment	2,694	16	6.25%	168	0	168	0.00%	0	168
36	394.5 Laboratory Equipment	1,629	15	6.67%	109	0	109	0.00%	0	109
37	395.5 Power Operated Equipment	2,585	12	8.33%	215	0	215	0.00%	0	215
38	396.5 Communication Equipment	1,340	10	10.00%	134	0	134	0.00%	0	134
39	397.5 Miscellaneous Equipment	627	15	6.67%	42	0	42	0.00%	0	42
40	398.5 Other Tangible Plant	498	10	10.00%	50	0	50	0.00%	0	50
41	**INTANGIBLE PLANT**	1,650		2.63%	43	0	43	0.00%	0	43
42	**COLLECTION PLANT**	254,723		2.92%	7,433	0	7,433	10.96%	815	6,618
43	**SYSTEM PUMPING PLANT**	128,541		5.42%	6,961	0	6,961	13.45%	936	6,025
44	**TREATMENT AND DISPOSAL PLANT**	464,912		5.07%	23,575	0	23,575	0.00%	0	23,575
45	**GENERAL PLANT**	42,141		10.47%	4,414	0	4,414	0.00%	0	4,414
46	**TOTAL DEPRECIATION EXPENSE**	891,966		4.76%	42,426	0	42,426	4.13%	1,751	40,675
47	**LESS: AMORTIZATION OF CIAC**				(4,134)	0	(4,134)		(393)	(3,741)
48	**NET DEPRECIATION EXPENSE - SEWER**				38,292	0	38,292		1,358	36,934

Column:
(2) from Schedule A-6, page 1, column 11
(8) from F Schedules

Note: May not cross foot due to rounding.

SCHEDULE OF NET SEWER DEPRECIATION EXPENSE - 1995
CIAC AMORTIZATION EXPENSE

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-14(S)
Page 2 of 3
Preparer: Kimball
Recap Schedules: B-14(S)1/3
Supporting Schedules: A-12(S), B-14(S)3/3

Line No.	(1) SEWER CIAC Classifications	(2) 1995 Avg. Adj. CIAC Balance	(3) CIAC Amort. Composite Rate	(4) 1995 CIAC AMORTIZATION EXPENSE Per Books	(5) Utility Adjustment	(6) Utility Adjusted CIAC Amort.	(7) 1995 USED & USEFUL CIAC AMORTIZATION EXPENSE Composite Non-used and Useful Percentage	(8) Non-used and Useful Amount	(9) Used and Useful CIAC Amort.
1	Plant Capacity Fees	0	5.24%	0	0	0	0.00%	0	0
2	Line/Main Extension Fees	14,583	3.73%	544	0	544	0.00%	0	544
3	Contributed Lines	96,241	3.73%	3,590	0	3,590	10.98%	393	3,197
4	Contributed Property Other Than Lines	0	4.53%	0	0	0	13.45%	0	0
5	Service Installation Fees	0	2.63%	0	0	0	0.00%	0	0
6	**TOTAL SEWER CIAC AMORT. EXPENSE**	110,824		4,134	0	4,134		393	3,741

Column:
(2) is from A-12(S)
(3) is from B-14 (page 3 of 3)
(7) is from B- 14 (page 1 of 3)

Notes:
1) The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-14 (S) (Page 1 of 3)

SCHEDULE OF NET SEWER DEPRECIATION EXPENSE - 1995
COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-14(S)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-14(S)1/3,2/3
Supporting Schedules: A-6(S)

Line No.	(1) SEWER CIAC Classifications and Associated Plant Accounts	(2) 1995 COMPOSITE CIAC AMORTIZATION RATE Average Adjusted UPIS	(3) Average Adjusted Dep. Exp.	(4) Composite CIAC Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	364.2 Flow Measuring Devices	3,496	699	20.00%
3	365.2 Flow Measuring Installation	1,240	33	2.63%
4	354.4 Structures & Improvements	31,080	973	3.13%
5	380.4 Treatment & Disposal	370,934	20,624	5.56%
6	381.4 Plant Sewers	28,620	819	2.86%
7	382.4 Outfall Sewer Lines	19,055	635	3.33%
8	389.4 Other Plant & Misc. Equipment	9,451	525	5.56%
9	**COMPOSITE RATE**	463,876	24,307	5.24%
10	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
11	354.2 Structures & Improvements	10,687	335	3.13%
12	360.2 Collection Sewers - Force	95,990	3,196	3.33%
13	361.2 Collection Sewers - Gravity	113,949	2,530	2.22%
14	362.2 Special Collecting	0	0	0.00%
15	389.2 Other Plant & Misc. Equipment	58	3	5.56%
16	354.3 Structures & Improvements	7,283	228	3.13%
17	370.3 Receiving Wells	419	14	3.33%
18	371.3 Pumping Equipment	120,385	6,693	5.56%
19	389.3 Other Plant & Misc. Equipment	454	25	5.56%
20	**COMPOSITE RATE**	349,225	13,024	3.73%
21	***SERVICE INSTALLATION FEES:***			
22	363.2 Services to Customers	24,248	638	2.63%
23	**COMPOSITE RATE**	24,248	638	2.63%
24	**OTHERS: (Weighted Average of Above Rates):**			
25	*Plant Capacity Fees (Line 9)*	463,876	24,307	5.24%
26	Line/Main Extension Fees & Contributed Lines (Line 20)	349,225	13,024	3.73%
27	Service Installation Fees (Line 23)	24,248	638	2.63%
28	**COMPOSITE RATE**	837,349	37,969	4.53%

Column:
(2) is From Schedule B-14(S), page 1, column 2.
(3) is From Schedule B-14(S), page 1, column 7.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER TAXES OTHER THAN INCOME - 1995
UNDER PRESENT INCOME

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (S)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)
		1995 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	3,247	0	3,247	B-4(S)	
2	**PAYROLL TAXES: (8.0%)**	3,407	0	3,407	B-6(S)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL**	3,407	0	3,407		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	16,845	0	16,845		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	16,845	0	16,845		
10	Non-used & Useful Percent			5.33%	A-6(S)7/7	
11	Non-used & Useful Amount		(898)	(898)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	16,845	(898)	15,947		
13	**OTHER:**	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	**TOTAL**	0	0	0		
18	**TOTAL TAXES OTHER (PRESENT INCOME)**	23,499	(898)	22,601		B-2(S)1/3,2/3

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

SCHEDULE OF SEWER INCOME TAXES - 1995
UNDER PRESENT INCOME

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

FPSC
Schedule: B-17(S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S)

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	72,158	0	72,158	B-4(S)
3	Less:				
4	O & M Expenses	122,591	0	122,591	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	36,934	0	36,934	B-14(S)
6	Amortization	0	0	0	B-18(S), A-21(S)
7	Taxes Other Than Income	23,499	(898)	22,601	B-15(S)
8	Pre-Tax Operating Expenses	183,024	(898)	182,126	
9	**PRE-TAX OPERATING INCOME**	(110,866)	898	(109,968)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(110,866)	898	(109,968)	
12	Less:				
13	Interest Expense:				
14	Rate Base	579,970	0	579,970	A-2(S)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(S)
16	Total Interest Expense	29,288	0	29,288	C-3
17	Net Taxable Income (L11 - L16)	(140,154)	898	(139,256)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-2(S)3/3
19	Subtotal Income Taxes (L17 x L18)	(54,065)	346	(53,719)	
20	Less:				
21	Parent Debt Adjustment	1,383	0	1,383	C-1(S)
22	Investment Tax Credit	220	0	220	C-7(S)
23	**TOTAL INCOME TAXES**	(55,669)	346	(55,323)	

SCHEDULE OF SEWER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1995

Company: SSU / Polk / Lake Gibson
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that shows the calculation of the acquisition adjustment amortization expense for the test year.

FPSC
Schedule: B-18 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedule: B-2 (S)

	(1)	(2)	(3)	(4)	(5)	(6)
		ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Average Adjusted Acquisition Adjustment Balance	0			A-20 (S)	
2	Last Authorized Amortization Rate	2.50%				
3	Total Amortization Expense	0	0	0		A-20 (S)
4	Less: Non-Used & Useful Amort. Exp.	0	0	0	From Below	
5	**NET AMORTIZATION EXPENSE**	0	0	0		B-2 (S)

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

		1995 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Adjusted Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
6	Total Amortization Expense	0	0	0	From Above	
7	Composite Non-Used & Useful Depreciation Expense (%)	4.13%	0.00%	4.13%	B-14 (S)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

SCHEDULE OF SEWER RATE BASE - 1995
SUMMARY

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-2 (S)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) 1995 AVERAGE RATE BASE Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedules
1	Utility Plant in Service	3,246,981	0	3,246,981	A-6 (S)
2	Utility Land & Land Rights	49,293	0	49,293	A-6 (S)
3	Non-Used and Useful	(113,424)	0	(113,424)	A-7 (S)
4	Construction Work in Progress	0	0	0	A-6 (S)
5	Accumulated Depreciation	(730,329)	0	(730,329)	A-10 (S)
6	CIAC	(109,754)	0	(109,754)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (S)
8	Accumulated Amortization of CIAC	8,083	0	8,083	A-14 (S)
9	Acquisition Adjustments	0	0	0	A-20 (S)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (S)
11	Advances for Construction	0	0	0	A-16 (S)
12	Unfunded Post-Retirement Benefits	(14,996)	0	(14,996)	Vol. II
13	Deferred Taxes	(57,208)	0	(57,208)	C-7 (S)
14	Working Capital Allowance	154,171	0	154,171	A-17 (S)
15	Other	1,162,590	0	1,162,590	A-21(S)
16	**TOTAL SEWER RATE BASE**	3,595,407	0	3,595,407	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER RATE BASE - 1995

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC
Schedule: A-3 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**A. UTILITY PLANT IN SERVICE:**			A-6 (S)
2	1.	0	0	
3				
4	2.	0	0	
5				
6				
7		0	0	
8	**B. UTILITY LAND & LAND RIGHTS:**			A-6 (S)
9	1.	0	0	
10				
11	2.	0	0	
12				
13				
14		0	0	
15	**C. NON-USED AND USEFUL:**			A-7 (S)
16	1.	0	0	
17				
18	2.	0	0	
19				
20				
21		0	0	
22	**D. CONSTRUCTION WORK IN PROGRESS:**			
23	1.	0	0	
24				
25	2.	0	0	
26				
27				
28		0	0	
29	**E. ACCUMULATED DEPRECIATION:**			A-10 (S)
30	1.	0	0	
31				
32	2.	0	0	
33				
34				
35		0	0	
36	**F. CIAC:**			A-12 (S)
37	1.	0	0	
38				
39	2.	0	0	
40				
41				
42		0	0	
43				
44	**SUBTOTAL**	0	0	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER RATE BASE-1995

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC
Schedule: A-3 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**G. ACCUMULATED AMORTIZATION OF CIAC:**			A-14 (S)
2	1.	0	0	
3				
4	2.	0	0	
5				
6		0	0	
7	**H. ACQUISITION ADJUSTMENTS:**			A-20 (S)
8	1.	0	0	
9				
10	2.	0	0	
11				
12		0	0	
13	**I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:**			A-20 (S)
14	1.	0	0	
15				
16	2.	0	0	
17				
18		0	0	
19	**J. ADVANCES FOR CONSTRUCTION:**			A-16 (S)
20	1.	0	0	
21				
22	2.	0	0	
23				
24		0	0	
25	**K. DEFERRED TAXES:**			C-6 (S)
26	1.	0	0	
27				
28	2.	0	0	
29				
30		0	0	
31	**L. WORKING CAPITAL ALLOWANCE:**			A-17 (S)
32	1.	0	0	
33				
34	2.	0	0	
35		0	0	
36	**M. OTHER**			A-21(S)
37	1.	0	0	
38				
39	2.	0	0	
40		0	0	
41				
42	**TOTAL SEWER RATE BASE UTILITY ADJUSTMENTS**	0	0	

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER PLANT IN SERVICE - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-4 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer Plant In Service Year-End Balances
1		
2		
3	1985 Additions	
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29		
30		
31	1989 Additions	
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER PLANT IN SERVICE - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-4 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Sewer Plant In Service Year-End Balances
1	**12/31/90 Balance**		0
2	**08/31/91 Balance Per County Resolution Dated 04/28/92**		2,210,202
3	Utility Adjustment to ordered balance (1)		0
4	1991 Additions		0
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		0
8	**12/31/91 Balance**		2,210,202
9			
10			
11	1992 Additions		10,561
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		10,561
15	**12/31/92 Balance**		2,220,763
16			
17			
18	1993 Additions		93,032
19	1993 Retirements		6,500
20	1993 Adjustments	General Plant Allocation True-up	334,359
21	1993 Net Additions		420,891
22	**12/31/93 Balance**		2,641,654
23			
24			
25	1994 Additions		1,789,220
26	1994 Retirements		1,166,918
27	1994 Adjustments		0
28	1994 Net Additions		622,302
29	**12/31/94 Balance**		3,263,956
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(3,047)
32	1995 Additions		74,918
33	1995 Retirements		4,189
34	1995 Adjustments		0
35	1995 Net Additions		70,729
36	**12/31/95 Balance**		3,331,638
37			
38			
39	1996 Additions		
40	1996 Retirements		
41	1996 Adjustments		
42	1996 Net Additions		
43	**12/31/96 Balance**		

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the beginning, ending and average balances of PIS by account for the the prior year and the test year.

FPSC
Schedule: A-6 (S)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-4(S)

Line No.	(1) Account No. and Name	(2) 1995 PLANT IN SERVICE Balance Per Books 12/31/94	(3) Net Additions 12/31/94 - 12/31/95 Gross	(4) Retirements	(5) Net	(6) Balance Per Books 12/31/95	(7) Utility Adjustments	(8) Adjusted Balance 12/31/95	(9) 1995 AVERAGE BALANCE Balance Per Books	(10) Utility Adjustments	(11) Adjusted Utility Balance
1	**INTANGIBLE PLANT**										
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	1	0	0	0	1	0	1	1	0	1
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**										
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	1,772,431	0	0	0	1,772,431	0	1,772,431	1,772,431	0	1,772,431
9	361.2 Collection Sewers - Gravity	735,148	1,519	0	1,519	736,667	0	736,667	735,908	0	735,908
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	131,883	722	0	722	132,605	0	132,605	132,244	0	132,244
12	364.2 Flow Measuring Devices	43,094	0	0	0	43,094	0	43,094	43,094	0	43,094
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**										
16	353.3 Land & Land Rights	41,335	0	0	0	41,335	0	41,335	41,335	0	41,335
17	354.3 Structures & Improvements	(0)	0	0	0	(0)	0	(0)	(0)	0	(0)
18	370.3 Receiving Wells	7,698	0	0	0	7,698	0	7,698	7,698	0	7,698
19	371.3 Pumping Equipment	162,837	0	0	0	162,837	0	162,837	162,837	0	162,837
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**										
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	4,727	0	4,727	4,728	0	4,728	2,364	0	2,364
24	380.4 Treatment & Disposal	(1)	0	0	0	(1)	0	(1)	(1)	0	(1)
25	381.4 Plant Sewers	(0)	0	0	0	(0)	0	(0)	(0)	0	(0)
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**										
29	353.5 Land & Land Rights	7,957	0	0	0	7,957	0	7,957	7,957	0	7,957
30	354.5 Structures & Improvements	70,942	8,607	(101)	8,506	79,447	0	79,447	75,194	0	75,194
31	390.5 Office Furniture & Equipment	43,283	6,208	0	6,208	49,492	0	49,492	46,387	0	46,387
32	390.51 Computer Equipment	106,636	11,489	0	11,489	118,125	0	118,125	112,381	0	112,381
33	391.5 Transportation Equipment	64,886	8,444	(3,959)	4,485	69,371	0	69,371	67,129	0	67,129
34	392.5 Stores Equipment	705	18	0	18	722	0	722	713	0	713
35	393.5 Tools, Shop & Garage Equipment	24,256	2,427	(10)	2,417	26,673	0	26,673	25,464	0	25,464
36	394.5 Laboratory Equipment	6,885	17,024	0	17,024	23,909	0	23,909	15,397	0	15,397
37	395.5 Power Operated Equipment	24,048	791	(20)	771	24,818	0	24,818	24,433	0	24,433
38	396.5 Communication Equipment	10,941	3,452	0	3,452	14,393	0	14,393	12,667	0	12,667
39	397.5 Miscellaneous Equipment	5,784	393	(98)	295	6,079	0	6,079	5,931	0	5,931
40	398.5 Other Tangible Plant	160	9,097	0	9,097	9,257	0	9,257	4,709	0	4,709
41	**INTANGIBLE PLANT**	1	0	0	0	1	0	1	1	0	1
42	**COLLECTION PLANT**	2,682,556	2,241	0	2,241	2,684,797	0	2,684,797	2,683,677	0	2,683,677
43	**SYSTEM PUMPING PLANT**	211,870	0	0	0	211,870	0	211,870	211,870	0	211,870
44	**TREATMENT AND DISPOSAL PLANT**	(0)	4,727	0	4,727	4,727	0	4,727	2,363	0	2,363
45	**GENERAL PLANT**	366,483	67,949	(4,189)	63,760	430,243	0	430,243	398,363	0	398,363
46	**TOTAL PLANT IN SERVICE**	3,260,909	74,918	(4,189)	70,729	3,331,638	0	3,331,638	3,296,274	0	3,296,274
47	**LAND & LAND RIGHTS**	49,293	0	0	0	49,293	0	49,293	49,293	0	49,293
48	**TOTAL PIS LESS LAND**	3,211,617	74,918	(4,189)	70,729	3,282,345	0	3,282,345	3,246,981	0	3,246,981

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide month ending balances for PIS by account for each month of the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-6 (S)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-4(S)
Supporting Schedule: A-3(S)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/95	(15) Net Additions	(16) Average Balance 1995
1	**INTANGIBLE PLANT**															
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	1	1	1	1	1	1	1	1	1	1	1	1	1	0	1
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**															
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	1,772,431	1,772,431	1,772,431	1,772,431	1,772,431	1,772,431	1,772,431	1,772,431	1,772,431	1,772,431	1,772,431	1,772,431	1,772,431	0	1,772,431
9	361.2 Collection Sewers - Gravity	735,148	735,148	735,148	735,148	735,148	736,179	736,179	736,179	736,179	736,179	736,179	736,179	736,667	1,519	735,908
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	131,883	131,883	131,883	131,883	131,883	132,373	132,373	132,373	132,373	132,373	132,373	132,373	132,605	722	132,244
12	364.2 Flow Measuring Devices	43,094	43,094	43,094	43,094	43,094	43,094	43,094	43,094	43,094	43,094	43,094	43,094	43,094	0	43,094
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**															
16	353.3 Land & Land Rights	41,335	41,335	41,335	41,335	41,335	41,335	41,335	41,335	41,335	41,335	41,335	41,335	41,335	0	41,335
17	354.3 Structures & Improvements	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)
18	370.3 Receiving Wells	7,698	7,698	7,698	7,698	7,698	7,698	7,698	7,698	7,698	7,698	7,698	7,698	7,698	0	7,698
19	371.3 Pumping Equipment	162,837	162,837	162,837	162,837	162,837	162,837	162,837	162,837	162,837	162,837	162,837	162,837	162,837	0	162,837
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**															
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	3,207	3,207	3,207	3,207	3,207	3,207	3,207	4,728	4,727	2,364
24	380.4 Treatment & Disposal	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	0	(1)
25	381.4 Plant Sewers	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**															
29	353.5 Land & Land Rights	7,957	7,957	7,957	7,957	7,957	7,957	7,957	7,957	7,957	7,957	7,957	7,957	7,957	0	7,957
30	354.5 Structures & Improvements	70,942	70,997	71,103	71,217	71,305	71,349	75,186	75,195	75,195	75,195	75,195	75,195	79,447	8,506	75,194
31	390.5 Office Furniture & Equipment	43,283	43,323	43,400	43,484	43,548	43,580	46,348	46,355	46,355	46,355	46,355	46,355	49,492	5,208	46,387
32	390.51 Computer Equipment	106,636	106,710	106,852	107,009	107,127	107,186	112,308	112,321	112,321	112,321	112,321	112,321	118,125	11,489	112,381
33	391.5 Transportation Equipment	64,886	64,940	65,026	65,021	65,082	65,125	68,848	68,847	68,847	68,847	68,847	68,847	69,371	4,485	67,129
34	392.5 Stores Equipment	705	705	705	705	705	705	713	713	713	713	713	713	722	16	713
35	393.5 Tools, Shop & Garage Equipment	24,256	24,271	24,301	24,334	24,359	24,371	25,454	25,456	25,456	25,456	25,456	25,456	26,673	2,417	25,464
36	394.5 Laboratory Equipment	6,885	6,994	7,205	7,437	7,612	7,699	15,290	15,309	15,309	15,309	15,309	15,309	23,909	17,024	15,397
37	395.5 Power Operated Equipment	24,048	24,053	24,063	24,073	24,081	24,085	24,437	24,438	24,438	24,438	24,438	24,438	24,818	771	24,433
38	396.5 Communication Equipment	10,941	10,963	11,006	11,053	11,088	11,106	12,645	12,649	12,649	12,649	12,649	12,649	14,393	3,462	12,667
39	397.5 Miscellaneous Equipment	5,784	5,786	5,791	5,793	5,796	5,798	5,972	5,972	5,972	5,972	5,972	5,972	6,079	295	5,931
40	398.5 Other Tangible Plant	160	219	331	455	549	595	4,662	4,662	4,662	4,662	4,662	4,662	9,257	9,097	4,709
41	**INTANGIBLE PLANT**	1	1	1	1	1	1	1	1	1	1	1	1	1	0	1
42	**COLLECTION PLANT**	2,682,556	2,682,556	2,682,556	2,682,556	2,682,556	2,684,077	2,684,077	2,684,077	2,684,077	2,684,077	2,684,077	2,684,077	2,684,797	2,241	2,683,677
43	**SYSTEM PUMPING PLANT**	211,870	211,870	211,870	211,870	211,870	211,870	211,870	211,870	211,870	211,870	211,870	211,870	211,870	0	211,870
44	**TREATMENT AND DISPOSAL PLANT**	(0)	(0)	(0)	(0)	(0)	3,207	3,207	3,207	3,207	3,207	3,207	3,207	4,727	4,727	2,363
45	**GENERAL PLANT**	366,483	366,918	367,741	368,536	369,211	369,557	399,810	399,875	399,875	399,875	399,875	399,875	430,243	63,760	398,363
46	**TOTAL PLANT IN SERVICE**	3,260,909	3,261,344	3,262,167	3,262,964	3,263,637	3,268,711	3,296,964	3,299,028	3,299,028	3,299,028	3,299,028	3,299,028	3,331,638	70,729	3,296,274
47	**LAND & LAND RIGHTS**	49,293	49,293	49,293	49,293	49,293	49,293	49,293	49,293	49,293	49,293	49,293	49,293	49,293	0	49,293
48	**TOTAL PIS LESS LAND**	3,211,617	3,212,051	3,212,874	3,213,671	3,214,344	3,219,418	3,249,671	3,249,736	3,249,736	3,249,736	3,249,736	3,249,736	3,282,345	70,729	3,246,981

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-6 (S)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Net Additions	(15) Average Net Additions 1995
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	1,031	0	0	0	0	0	0	488	1,519	760
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	490	0	0	0	0	0	0	232	722	361
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	3,207	0	0	0	0	0	0	1,520	4,727	2,364
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	55	106	114	88	44	3,837	9	0	0	0	0	4,252	8,506	4,253
31	390.5 Office Furniture & Equipment	40	77	84	64	32	2,768	7	0	0	0	0	3,136	6,208	3,104
32	390.51 Computer Equipment	74	142	156	118	59	5,123	13	0	0	0	0	5,804	11,489	5,744
33	391.5 Transportation Equipment	54	86	(5)	62	43	3,722	(0)	0	0	0	0	524	4,485	2,242
34	392.5 Stores Equipment	0	0	0	0	0	8	0	0	0	0	0	9	18	9
35	393.5 Tools, Shop & Garage Equipment	16	30	33	25	12	1,082	3	0	0	0	0	1,217	2,417	1,209
36	394.5 Laboratory Equipment	109	211	232	175	87	7,591	19	0	0	0	0	8,600	17,024	8,512
37	395.5 Power Operated Equipment	5	10	10	8	4	352	1	0	0	0	0	380	771	385
38	396.5 Communication Equipment	22	43	47	36	18	1,539	4	0	0	0	0	1,744	3,452	1,726
39	397.5 Miscellaneous Equipment	3	4	2	3	2	174	0	0	0	0	0	106	295	147
40	398.5 Other Tangible Plant	58	113	124	94	48	4,055	10	0	0	0	0	4,596	9,097	4,549
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	1,521	0	0	0	0	0	0	721	2,241	1,121
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	3,207	0	0	0	0	0	0	1,520	4,727	2,364
45	**GENERAL PLANT**	435	822	797	673	347	30,253	65	0	0	0	0	30,369	63,760	31,880
46	**TOTAL NET ADDITIONS**	435	822	797	673	5,074	30,253	65	0	0	0	0	32,610	70,729	35,365
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	435	822	797	673	5,074	30,253	65	0	0	0	0	32,610	70,729	35,365

1008

Note: May not cross ... due to rounding

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-6 (S)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Gross Additions	(15) Ave. Gross Additions 1995
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	1,031	0	0	0	0	0	0	489	1,519	760
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	490	0	0	0	0	0	0	232	722	361
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	3,207	0	0	0	0	0	0	1,520	4,727	2,364
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	55	107	117	89	44	3,838	9	0	0	0	0	4,348	8,607	4,303
31	390.5 Office Furniture & Equipment	40	77	84	64	32	2,768	7	0	0	0	0	3,136	6,208	3,104
32	390.51 Computer Equipment	74	142	156	118	59	5,123	13	0	0	0	0	5,804	11,489	5,744
33	391.5 Transportation Equipment	54	105	115	87	43	3,765	9	0	0	0	0	4,266	8,444	4,222
34	392.5 Stores Equipment	0	0	0	0	0	8	0	0	0	0	0	9	18	9
35	393.5 Tools, Shop & Garage Equipment	16	30	33	25	12	1,082	3	0	0	0	0	1,226	2,427	1,214
36	394.5 Laboratory Equipment	109	211	232	175	87	7,591	19	0	0	0	0	8,600	17,024	8,512
37	395.5 Power Operated Equipment	5	10	11	8	4	353	1	0	0	0	0	400	791	395
38	396.5 Communication Equipment	22	43	47	36	18	1,539	4	0	0	0	0	1,744	3,452	1,726
39	397.5 Miscellaneous Equipment	3	5	5	4	2	175	0	0	0	0	0	198	393	196
40	398.5 Other Tangible Plant	58	113	124	94	46	4,056	10	0	0	0	0	4,596	9,097	4,549
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	1,521	0	0	0	0	0	0	721	2,241	1,121
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	3,207	0	0	0	0	0	0	1,520	4,727	2,364
45	**GENERAL PLANT**	435	843	924	700	347	30,299	75	0	0	0	0	34,328	67,949	33,974
46	**TOTAL GROSS ADDITIONS**	435	843	924	700	5,074	30,299	75	0	0	0	0	36,569	74,918	37,459
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	436	843	924	700	5,074	30,299	75	0	0	0	0	36,569	74,918	37,459

1009

MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-6 (S)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Total Retirements	(15) Average Retirements 1995
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	3	1	0	1	0	0	0	0	0	96	101	51
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	19	120	25	0	43	10	0	0	0	0	3,742	3,959	1,980
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	10	10	5
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	1	0	0	0	0	0	0	0	0	19	20	10
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	3	1	0	1	0	0	0	0	0	92	98	49
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	0	20	127	27	0	46	10	0	0	0	0	3,959	4,189	2,095
46	**TOTAL RETIREMENTS**	0	20	127	27	0	46	10	0	0	0	0	3,959	4,189	2,095
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	0	20	127	27	0	46	10	0	0	0	0	3,959	4,189	2,095

1010

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of adjustments for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (S)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Total Adjustments	(15) Ave. Utility Adjustments 1995
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	*389.3 Other Plant & Misc. Equipment*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	*390.5 Office Furniture & Equipment*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	*393.5 Tools, Shop & Garage Equipment*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**TOTAL ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	***LAND & LAND RIGHTS***	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the average balance for plant in service and the non-used and useful percentage and amount.

FPSC
Schedule: A-6 (S)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-2(S),A-7(S)

Line No.	(1) Account No. and Name	(2) Average Adjusted Utility Balance A-6(S) 1 of 7	(3) 1995 NON-USED & USEFUL Percentage F-Schedules	(4) 1995 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	351.1 Organization	0	0.00%	0
3	352.1 Franchises	1	0.00%	0
4	389.1 Other Plant & Misc. Equipment	0	0.00%	0
5	**COLLECTION PLANT**			
6	353.2 Land & Land Rights	0	0.00%	0
7	354.2 Structures & Improvements	0	5.34%	0
8	360.2 Collection Sewers - Force	1,772,431	5.34%	94,593
9	361.2 Collection Sewers - Gravity	735,908	5.34%	39,275
10	362.2 Special Collecting	0	0.00%	0
11	363.2 Services to Customers	132,244	0.00%	0
12	364.2 Flow Measuring Devices	43,094	0.00%	0
13	365.2 Flow Measuring Installation	0	0.00%	0
14	389.2 Other Plant & Misc. Equipment	0	0.00%	0
15	**SYSTEM PUMPING PLANT**			
16	353.3 Land & Land Rights	41,335	0.00%	0
17	354.3 Structures & Improvements	(0)	5.34%	0
18	370.3 Receiving Wells	7,698	5.34%	411
19	371.3 Pumping Equipment	162,837	5.34%	8,690
20	389.3 Other Plant & Misc. Equipment	0	5.34%	0
21	**TREATMENT AND DISPOSAL PLANT**			
22	353.4 Land & Land Rights	0	0.00%	0
23	354.4 Structures & Improvements	2,364	0.00%	0
24	380.4 Treatment & Disposal	(1)	0.00%	0
25	381.4 Plant Sewers	(0)	0.00%	0
26	382.4 Outfall Sewer Lines	0	0.00%	0
27	389.4 Other Plant & Misc. Equipment	0	0.00%	0
28	**GENERAL PLANT**			
29	353.5 Land & Land Rights	7,957	0.00%	0
30	354.5 Structures & Improvements	75,194	0.00%	0
31	390.5 Office Furniture & Equipment	46,387	0.00%	0
32	390.51 Computer Equipment	112,381	0.00%	0
33	391.5 Transportation Equipment	67,129	0.00%	0
34	392.5 Stores Equipment	713	0.00%	0
35	393.5 Tools, Shop & Garage Equipment	25,464	0.00%	0
36	394.5 Laboratory Equipment	15,397	0.00%	0
37	395.5 Power Operated Equipment	24,433	0.00%	0
38	396.5 Communication Equipment	12,667	0.00%	0
39	397.5 Miscellaneous Equipment	5,931	0.00%	0
40	398.5 Other Tangible Plant	4,709	0.00%	0
41	**INTANGIBLE PLANT**	1	0.00%	0
42	**COLLECTION PLANT**	2,683,677	4.99%	133,868
43	**SYSTEM PUMPING PLANT**	211,870	4.30%	9,101
44	**TREATMENT AND DISPOSAL PLANT**	2,363	0.00%	0
45	**GENERAL PLANT**	398,363	0.00%	0
46	**TOTAL PLANT IN SERVICE**	3,296,274	4.34%	142,969
47	**LAND & LAND RIGHTS**	49,293	0.00%	0
48	**TOTAL PIS LESS LAND**	3,246,981	4.40%	142,969

7/11/95 4:31 PM A06S7.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER NON USED & USEFUL PLANT - 1995
SUMMARY

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a summary of the items included in Non-Used and Useful Plant. Submit additional supporting schedules if necessary.

FPSC
Schedule: A-7 (S)
Page 1 of 1
Preparer: Kimball
Recap schedules: A-2(S)

(1)		(2)	(3)	(4)	(5)
		AVERAGE 1995 - NON-USED & USEFUL			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Plant in Service	142,969	0	142,969	A-6 (S)
2	Land	0	0	0	A-6 (S)
3	Less: Accumulated Depreciation	(27,496)	0	(27,496)	A-10 (S)
4	CIAC	1,601	0	1,601	A-12 (S)
5	Accumulated Amort. of CIAC	(3,650)	0	(3,650)	A-14 (S)
6	Advances for Construction	0	0	0	A-16 (S)
7	Other	0	0	0	A-20 (S)
8	**TOTAL SEWER NON-USED & USEFUL**	113,424	0	113,424	

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

Schedule: A-8 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer Accum. Depr. Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-8 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Sewer Accum. Depr Year-End Balances
1	**12/31/90 Balance**		0
2	**08/31/91 Balance Per County Resolution Dated 04/28/92**		1,077,373
3	Utility Adjustment to ordered balance (1)		0
4	1991 Additions		24,695
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		24,695
8	**12/31/91 Balance**		1,102,068
9			
10			
11	1992 Additions		74,396
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		74,396
15	**12/31/92 Balance**		1,176,464
16			
17			
18	1993 Additions		76,290
19	1993 Retirements		6,500
20	1993 Adjustments	General Plant Allocation True-up	140,012
21	1993 Net Additions		209,802
22	**12/31/93 Balance**		1,386,266
23			
24			
25	1994 Additions		106,104
26	1994 Retirements		812,196
27	1994 Adjustments		0
28	1994 Net Additions		(706,094)
29	**12/31/94 Balance**		680,172
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(1,335)
32	1995 Additions		107,168
33	1995 Retirements		4,189
34	1995 Adjustments		0
35	1995 Net Additions		102,979
36	**12/31/95 Balance**		781,816
37			
38			
39	1996 Additions		
40	1996 Retirements		
41	1996 Adjustments		
42	1996 Net Additions		
43	**12/31/96 Balance**		

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation by account for the the prior year and the test year.

FPSC
Schedule: A-10 (S)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-8(S)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/94	(3) Net Additions	(4) Balance Per Books 12/31/95	(5) Utility Adjustments	(6) Adjusted Balance 12/31/95	(7) Balance Per Books	(8) Utility Adjustments	(9) Adjusted Utility Balance
		1995 ACCUMULATED DEPRECIATION					1995 AVERAGE BALANCE		
1	**INTANGIBLE PLANT**								
2	351.1 Organization	153	0	153	0	153	153	0	153
3	352.1 Franchises	(913)	0	(913)	0	(913)	(913)	0	(913)
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**								
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	36,224	35,449	71,673	0	71,673	53,949	0	53,949
9	361.2 Collection Sewers - Gravity	360,853	14,718	375,571	0	375,571	368,212	0	368,212
10	362.2 Special Collecting	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	54,882	2,645	57,527	0	57,527	56,205	0	56,205
12	364.2 Flow Measuring Devices	10,899	1,435	12,334	0	12,334	11,617	0	11,617
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**								
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	121	0	121	0	121	121	0	121
18	370.3 Receiving Wells	5,714	256	5,970	0	5,970	5,842	0	5,842
19	371.3 Pumping Equipment	81,653	10,861	92,514	0	92,514	87,084	0	87,084
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**								
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	(24,509)	79	(24,430)	0	(24,430)	(24,469)	0	(24,469)
24	380.4 Treatment & Disposal	(7,873)	0	(7,873)	0	(7,873)	(7,873)	0	(7,873)
25	381.4 Plant Sewers	(78)	0	(78)	0	(78)	(78)	0	(78)
26	382.4 Outfall Sewer Lines	(293)	0	(293)	0	(293)	(293)	0	(293)
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**								
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	16,093	1,779	17,871	0	17,871	16,982	0	16,982
31	390.5 Office Furniture & Equipment	19,451	3,094	22,545	0	22,545	20,998	0	20,998
32	390.51 Computer Equipment	35,517	18,734	54,251	0	54,251	44,884	0	44,884
33	391.5 Transportation Equipment	42,833	7,231	50,064	0	50,064	46,448	0	46,448
34	392.5 Stores Equipment	205	40	245	0	245	225	0	225
35	393.5 Tools, Shop & Garage Equipment	12,037	1,582	13,619	0	13,619	12,828	0	12,828
36	394.5 Laboratory Equipment	1,740	1,027	2,767	0	2,767	2,253	0	2,253
37	395.5 Power Operated Equipment	23,292	2,015	25,306	0	25,306	24,299	0	24,299
38	396.5 Communication Equipment	5,412	1,267	6,679	0	6,679	6,046	0	6,046
39	397.5 Miscellaneous Equipment	832	298	1,131	0	1,131	982	0	982
40	398.5 Other Tangible Plant	4,592	471	5,063	0	5,063	4,827	0	4,827
41	**INTANGIBLE PLANT**	(760)	0	(760)	0	(760)	(760)	0	(760)
42	**COLLECTION PLANT**	462,858	54,247	517,105	0	517,105	489,983	0	489,983
43	**SYSTEM PUMPING PLANT**	87,488	11,117	98,605	0	98,605	93,047	0	93,047
44	**TREATMENT AND DISPOSAL PLANT**	(32,754)	79	(32,675)	0	(32,675)	(32,713)	0	(32,713)
45	**GENERAL PLANT**	162,004	37,537	199,541	0	199,541	180,772	0	180,772
46	**TOTAL SEWER ACCUM. DEPR.**	678,836	102,980	781,816	0	781,816	730,329	0	730,329

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide month ending balances for accumulated depreciation by account for each month of the test year, the ending balance of the prior year and the test year average balance.

FPSC
Schedule: A-10 (S)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-8(S)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/95	(15) Net Additions	(16) Average Balance 1995
1	**INTANGIBLE PLANT**															
2	351.1 Organization	153	153	153	153	153	153	153	153	153	153	153	153	153	0	153
3	352.1 Franchises	(913)	(913)	(913)	(913)	(913)	(913)	(913)	(913)	(913)	(913)	(913)	(913)	(913)	0	(913)
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**															
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	36,224	39,178	42,132	45,086	48,040	50,994	53,949	56,903	59,857	62,811	65,765	68,719	71,673	35,449	53,949
9	361.2 Collection Sewers - Gravity	360,853	362,080	363,307	364,534	365,761	366,988	368,209	369,436	370,663	371,890	373,117	374,344	375,571	14,718	368,212
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	54,882	55,102	55,322	55,542	55,762	55,982	56,207	56,427	56,647	56,867	57,087	57,307	57,527	2,645	56,205
12	364.2 Flow Measuring Devices	10,899	11,019	11,139	11,259	11,379	11,499	11,614	11,734	11,854	11,974	12,094	12,214	12,334	1,435	11,617
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**															
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	121	121	121	121	121	121	121	121	121	121	121	121	121	0	121
18	370.3 Receiving Wells	5,714	5,735	5,756	5,777	5,798	5,819	5,844	5,865	5,886	5,907	5,928	5,949	5,970	256	5,842
19	371.3 Pumping Equipment	81,653	82,558	83,463	84,368	85,273	86,178	87,084	87,989	88,894	89,799	90,704	91,609	92,514	10,861	87,084
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**															
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	(24,509)	(24,502)	(24,495)	(24,488)	(24,481)	(24,474)	(24,472)	(24,465)	(24,458)	(24,451)	(24,444)	(24,437)	(24,430)	79	(24,469)
24	380.4 Treatment & Disposal	(7,873)	(7,873)	(7,873)	(7,873)	(7,873)	(7,873)	(7,873)	(7,873)	(7,873)	(7,873)	(7,873)	(7,873)	(7,873)	0	(7,873)
25	381.4 Plant Sewers	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)	0	(78)
26	382.4 Outfall Sewer Lines	(293)	(293)	(293)	(293)	(293)	(293)	(293)	(293)	(293)	(293)	(293)	(293)	(293)	0	(293)
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**															
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	16,093	16,250	16,406	16,560	16,717	16,874	17,026	17,182	17,339	17,496	17,653	17,810	17,871	1,779	16,982
31	390.5 Office Furniture & Equipment	19,451	19,709	19,967	20,225	20,483	20,741	20,997	21,255	21,513	21,771	22,029	22,287	22,545	3,094	20,998
32	390.51 Computer Equipment	35,517	37,078	38,639	40,200	41,761	43,322	44,885	46,446	48,007	49,568	51,129	52,690	54,251	18,734	44,884
33	391.5 Transportation Equipment	42,833	43,766	44,680	45,493	46,401	47,334	48,218	49,141	50,074	51,007	51,940	52,873	50,084	7,231	46,448
34	392.5 Stores Equipment	205	208	211	214	217	220	227	230	233	236	239	242	245	40	225
35	393.5 Tools, Shop & Garage Equipment	12,037	12,170	12,303	12,436	12,569	12,702	12,831	12,964	13,097	13,230	13,363	13,496	13,619	1,582	12,828
36	394.5 Laboratory Equipment	1,740	1,826	1,912	1,998	2,084	2,170	2,251	2,337	2,423	2,509	2,595	2,681	2,767	1,027	2,253
37	395.5 Power Operated Equipment	23,292	23,462	23,631	23,801	23,971	24,141	24,305	24,475	24,645	24,815	24,985	25,155	25,308	2,015	24,299
38	396.5 Communication Equipment	5,412	5,518	5,624	5,730	5,836	5,942	6,043	6,149	6,255	6,361	6,467	6,573	6,679	1,267	6,046
39	397.5 Miscellaneous Equipment	832	865	898	928	960	993	1,025	1,058	1,091	1,124	1,157	1,190	1,131	298	982
40	398.5 Other Tangible Plant	4,592	4,631	4,670	4,709	4,748	4,787	4,829	4,868	4,907	4,946	4,985	5,024	5,083	471	4,827
41	**INTANGIBLE PLANT**	(760)	(760)	(760)	(760)	(760)	(760)	(760)	(760)	(760)	(760)	(760)	(760)	(760)	0	(760)
42	**COLLECTION PLANT**	462,858	467,379	471,900	476,421*	480,942	485,463	489,979	494,500	499,021	503,542	508,063	512,584	517,105	54,247	489,983
43	**SYSTEM PUMPING PLANT**	87,488	88,414	89,340	90,266	91,192	92,118	93,049	93,975	94,901	95,827	96,753	97,679	98,605	11,117	93,047
44	**TREATMENT AND DISPOSAL PLANT**	(32,754)	(32,747)	(32,740)	(32,733)	(32,726)	(32,719)	(32,717)	(32,710)	(32,703)	(32,696)	(32,689)	(32,682)	(32,675)	79	(32,713)
45	**GENERAL PLANT**	162,004	165,483	168,942	172,294	175,746	179,225	182,636	186,105	189,584	193,063	196,542	200,021	199,541	37,537	180,772
46	**TOTAL SEWER ACCUM. DEPR.**	678,836	687,769	696,682	705,488	714,394	723,327	732,187	741,110	750,043	758,976	767,909	776,842	781,816	102,980	730,329

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995

MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year additions to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Net Additions	(15) Average Net Additions 1995
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	2,954	2,954	2,954	2,954	2,954	2,955	2,954	2,954	2,954	2,954	2,954	2,954	35,449	17,725
9	361.2 Collection Sewers - Gravity	1,227	1,227	1,227	1,227	1,227	1,221	1,227	1,227	1,227	1,227	1,227	1,227	14,718	7,359
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	220	220	220	220	220	225	220	220	220	220	220	220	2,645	1,323
12	364.2 Flow Measuring Devices	120	120	120	120	120	115	120	120	120	120	120	120	1,435	718
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	21	21	21	21	21	25	21	21	21	21	21	21	256	128
19	371.3 Pumping Equipment	905	905	905	905	905	906	905	905	905	905	905	905	10,861	5,431
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	7	7	7	7	7	2	7	7	7	7	7	7	79	40
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	157	157	154	156	157	152	157	157	157	157	157	61	1,779	889
31	390.5 Office Furniture & Equipment	258	258	258	258	258	256	258	258	258	258	258	258	3,094	1,547
32	390.51 Computer Equipment	1,561	1,561	1,561	1,561	1,561	1,563	1,561	1,561	1,561	1,561	1,561	1,561	18,734	9,367
33	391.5 Transportation Equipment	833	914	813	908	933	884	923	933	933	933	933	(2,809)	7,231	3,615
34	392.5 Stores Equipment	3	3	3	3	3	7	3	3	3	3	3	3	40	20
35	393.5 Tools, Shop & Garage Equipment	133	133	133	133	133	129	133	133	133	133	133	123	1,582	791
36	394.5 Laboratory Equipment	86	86	86	86	86	81	86	86	86	86	86	86	1,027	514
37	395.5 Power Operated Equipment	170	170	169	170	170	165	170	170	170	170	170	151	2,015	1,007
38	396.5 Communication Equipment	106	106	106	106	106	101	106	106	106	106	106	106	1,267	634
39	397.5 Miscellaneous Equipment	33	33	30	32	33	32	33	33	33	33	33	(59)	298	149
40	398.5 Other Tangible Plant	39	39	39	39	39	42	39	39	39	39	39	39	471	236
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	4,521	4,521	4,521	4,521	4,521	4,516	4,521	4,521	4,521	4,521	4,521	4,521	54,247	27,125
43	**SYSTEM PUMPING PLANT**	926	926	926	926	926	931	926	926	926	926	926	926	11,117	5,559
44	**TREATMENT AND DISPOSAL PLANT**	7	7	7	7	7	2	7	7	7	7	7	7	79	40
45	**GENERAL PLANT**	3,479	3,459	3,352	3,452	3,479	3,411	3,469	3,479	3,479	3,479	3,479	(480)	37,537	18,769
46	**TOTAL NET ADDITIONS**	8,933	8,913	8,806	8,906	8,933	8,860	8,923	8,933	8,933	8,933	8,933	4,974	102,980	51,493

1018

Note: May not cros... due to rounding

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year gross additions to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Gross Additions	(15) Average Gross Add. 1995
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	2,954	2,954	2,954	2,954	2,954	2,955	2,954	2,954	2,954	2,954	2,954	2,954	35,449	17,724
9	361.2 Collection Sewers - Gravity	1,227	1,227	1,227	1,227	1,227	1,221	1,227	1,227	1,227	1,227	1,227	1,227	14,718	7,359
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	220	220	220	220	220	225	220	220	220	220	220	220	2,645	1,322
12	364.2 Flow Measuring Devices	120	120	120	120	120	115	120	120	120	120	120	120	1,435	718
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	(0)	0
18	370.3 Receiving Wells	21	21	21	21	21	25	21	21	21	21	21	21	256	128
19	371.3 Pumping Equipment	905	905	905	905	905	906	905	905	905	905	905	905	10,861	5,431
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	7	7	7	7	7	2	7	7	7	7	7	7	79	39
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	(0)	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	(0)	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	157	157	157	157	157	153	157	157	157	157	157	157	1,880	940
31	390.5 Office Furniture & Equipment	258	258	258	258	258	256	258	258	258	258	258	258	3,094	1,547
32	390.51 Computer Equipment	1,561	1,561	1,561	1,561	1,561	1,563	1,561	1,561	1,561	1,561	1,561	1,561	18,734	9,367
33	391.5 Transportation Equipment	933	933	933	933	933	927	933	933	933	933	933	933	11,190	5,595
34	392.5 Stores Equipment	3	3	3	3	3	7	3	3	3	3	3	3	40	20
35	393.5 Tools, Shop & Garage Equipment	133	133	133	133	133	129	133	133	133	133	133	133	1,592	796
36	394.5 Laboratory Equipment	86	86	86	86	86	81	86	86	86	86	86	86	1,027	513
37	395.5 Power Operated Equipment	170	170	170	170	170	165	170	170	170	170	170	170	2,035	1,018
38	396.5 Communication Equipment	106	106	106	106	106	101	106	106	106	106	106	106	1,267	633
39	397.5 Miscellaneous Equipment	33	33	33	33	33	33	33	33	33	33	33	33	396	198
40	398.5 Other Tangible Plant	39	39	39	39	39	42	39	39	39	39	39	39	471	235
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	4,521	4,521	4,521	4,521	4,521	4,516	4,521	4,521	4,521	4,521	4,521	4,521	54,247	27,123
43	**SYSTEM PUMPING PLANT**	926	926	926	926	926	931	926	926	926	926	926	926	11,116	5,559
44	**TREATMENT AND DISPOSAL PLANT**	7	7	7	7	7	2	7	7	7	7	7	7	79	39
45	**GENERAL PLANT**	3,479	3,479	3,479	3,479	3,479	3,457	3,479	3,479	3,479	3,479	3,479	3,479	41,725	20,862
46	**TOTAL GROSS ADDITIONS**	8,933	8,933	8,933	8,933	8,933	8,906	8,933	8,933	8,933	8,933	8,933	8,933	107,168	53,583

MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year retirements to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Total Retirements	(15) Average Retirements 1995
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	3	1	0	1	0	0	0	0	0	96	101	51
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	19	120	25	0	43	10	0	0	0	0	3,742	3,959	1,980
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	10	10	5
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	1	0	0	0	0	0	0	0	0	19	20	10
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	3	1	0	1	0	0	0	0	0	92	98	49
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	0	20	127	27	0	46	10	0	0	0	0	3,959	4,189	2,095
46	**TOTAL RETIREMENTS**	0	20	127	27	0	46	10	0	0	0	0	3,959	4,189	2,095

1020

Note: May not cross ... due to rounding.

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year adjustments to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Total Adjustments	(15) Ave. Utility Adjustments 1995
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	*365.2 Flow Measuring Installation*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	*371.3 Pumping Equipment*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the average balance for accumulated depreciation, accumulated amortization of CIAC and show the non-used and useful percentage and amount.

FPSC
Schedule: A-10 (S)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(S)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-10(S) 1 of 7	(3) 1995 NON-USED & USEFUL Percentage F-Schedules	(4) 1995 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	351.1 Organization	153	0.00%	0
3	352.1 Franchises	(913)	0.00%	0
4	389.1 Other Plant & Misc. Equipment	0	0.00%	0
5	**COLLECTION PLANT**			
6	353.2 Land & Land Rights	0	0.00%	0
7	354.2 Structures & Improvements	0	5.34%	0
8	360.2 Collection Sewers - Force	53,949	5.34%	2,879
9	361.2 Collection Sewers - Gravity	368,212	5.34%	19,651
10	362.2 Special Collecting	0	0.00%	0
11	363.2 Services to Customers	56,205	0.00%	0
12	364.2 Flow Measuring Devices	11,617	0.00%	0
13	365.2 Flow Measuring Installation	0	0.00%	0
14	389.2 Other Plant & Misc. Equipment	0	0.00%	0
15	**SYSTEM PUMPING PLANT**			
16	353.3 Land & Land Rights	0	0.00%	0
17	354.3 Structures & Improvements	121	5.34%	6
18	370.3 Receiving Wells	5,842	5.34%	312
19	371.3 Pumping Equipment	87,084	5.34%	4,648
20	389.3 Other Plant & Misc. Equipment	0	5.34%	0
21	**TREATMENT AND DISPOSAL PLANT**			
22	353.4 Land & Land Rights	0	0.00%	0
23	354.4 Structures & Improvements	(24,469)	0.00%	0
24	380.4 Treatment & Disposal	(7,873)	0.00%	0
25	381.4 Plant Sewers	(78)	0.00%	0
26	382.4 Outfall Sewer Lines	(293)	0.00%	0
27	389.4 Other Plant & Misc. Equipment	0	0.00%	0
28	**GENERAL PLANT**			
29	353.5 Land & Land Rights	0	0.00%	0
30	354.5 Structures & Improvements	16,982	0.00%	0
31	390.5 Office Furniture & Equipment	20,998	0.00%	0
32	390.51 Computer Equipment	44,884	0.00%	0
33	391.5 Transportation Equipment	46,448	0.00%	0
34	392.5 Stores Equipment	225	0.00%	0
35	393.5 Tools, Shop & Garage Equipment	12,828	0.00%	0
36	394.5 Laboratory Equipment	2,253	0.00%	0
37	395.5 Power Operated Equipment	24,299	0.00%	0
38	396.5 Communication Equipment	6,046	0.00%	0
39	397.5 Miscellaneous Equipment	982	0.00%	0
40	398.5 Other Tangible Plant	4,827	0.00%	0
41	**INTANGIBLE PLANT**	(760)	0.00%	0
42	**COLLECTION PLANT**	489,983	4.60%	22,530
43	**SYSTEM PUMPING PLANT**	93,047	5.34%	4,966
44	**TREATMENT AND DISPOSAL PLANT**	(32,713)	0.00%	0
45	**GENERAL PLANT**	180,772	0.00%	0
46	**TOTAL SEWER ACCUM. DEPR.**	730,329	3.76%	27,496

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-11 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer CIAC Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	12/31/85 Balance	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	12/31/86 Balance	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	12/31/87 Balance	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	12/31/88 Balance	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	12/31/89 Balance	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	12/31/90 Balance	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-11 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer CIAC Year-End Balances
1	**12/31/90 Balance**	0
2	**06/31/91 Balance Per County Resolution Dated 04/28/92**	164,787
3	Utility Adjustment to ordered balance (1)	0
4	1991 Additions	0
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	0
8	**12/31/91 Balance**	164,787
9		
10		
11	1992 Additions	0
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	0
15	**12/31/92 Balance**	164,787
16		
17		
18	1993 Additions	3,513
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	3,513
22	**12/31/93 Balance**	168,300
23		
24		
25	1994 Additions	0
26	1994 Retirements	58,546
27	1994 Adjustments	0
28	1994 Net Additions	(58,546)
29	**12/31/94 Balance**	109,754
30		
31		
32	1995 Additions	0
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	0
36	**12/31/95 Balance**	109,754
37		
38		
39	1996 Additions	
40	1996 Retirements	
41	1996 Adjustments	
42	1996 Net Additions	
43	**12/31/96 Balance**	

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the beginning, ending and average balances of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-12 (S)

Preparer: Kimball
Recap schedules: A-2(S), A-7(S), A-11(S)

Line No.	(1) Classification	(2) 1995 CONTRIBUTIONS IN AID OF CONSTRUCTION Balance Per Books 12/31/94	(3) Net Additions	(4) Balance Per Books 12/31/95	(5) Utility Adjustments	(6) Adjusted Balance 12/31/95	(7) 1995 AVERAGE BALANCE Balance Per Books	(8) Utility Adjustments	(9) Adjusted Utility Balance	(10) 1995 NON-USED & USEFUL Percentage	(11) Amount
1	Plant Capacity Fees	11,048	0	11,048	0	11,048	11,048	0	11,048	0.00%	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0.00%	0
3	Contributed Lines	0	0	0	0	0	0	0	0	4.99%	0
4	Cont. Prpty Other than Lines	(37,228)	0	(37,228)	0	(37,228)	(37,228)	0	(37,228)	4.30%	(1,601)
5	Service Installation Fees	135,933	0	135,933	0	135,933	135,933	0	135,933	0.00%	0
6	**TOTAL SEWER CIAC**	109,754	0	109,754	0	109,754	109,754	0	109,754	(1.46%)	(1,601)
7	**FPSC MARGIN RESERVE - CIAC**				0	0	0	0	0		

Column:
(10) from Schedule A-6 (page 7 of 7)

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the CIAC balances by month by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-12 (S)
Page 2 of 6
Preparer: Kimball
Recap schedules: A-2(S),A-11(S)

Line No.	(1) Description	(2) Ending Balance 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/95	(15) Net Additions	(16) Average Balance 1995
1	Plant Capacity Fees	11,048	11,048	11,048	11,048	11,048	11,048	11,048	11,048	11,048	11,048	11,048	11,048	11,048	0	11,048
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	(37,228)	(37,228)	(37,228)	(37,228)	(37,228)	(37,226)	(37,228)	(37,228)	(37,228)	(37,228)	(37,228)	(37,226)	(37,228)	0	(37,228)
5	Service Installation Fees	135,933	135,933	135,933	135,933	135,933	135,933	135,933	135,933	135,933	135,933	135,933	135,933	135,933	0	135,933
6	**TOTAL SEWER CIAC**	109,754	109,754	109,754	109,754	109,754	109,754	109,754	109,754	109,754	109,754	109,754	109,754	109,754	0	109,754

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year net additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (S)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Additions	(15) Average Net Add. 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

1027

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year gross additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (S)
Page 4 of 6
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Gross Additions	Ave Gross Additions 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

1028

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year retirements for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (S)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

1029

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year adjustments for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (S)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Adjustments	(15) Ave. Utility Adjustments 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	FPSC MARGIN RESERVE - CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

1030

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-13 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer Accum Amort of CIAC Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-13 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer Accum Amort of CIAC Year-End Balances
1	12/31/90 Balance	0
2	08/31/91 Balance Per County Resolution Dated 04/28/92	5,357
3	Utility Adjustment to ordered balance (1)	0
4	1991 Additions	815
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	815
8	12/31/91 Balance	6,172
9		
10		
11	1992 Additions	7,366
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	7,366
15	12/31/92 Balance	13,538
16		
17		
18	1993 Additions	7,439
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	7,439
22	12/31/93 Balance	20,977
23		
24		
25	1994 Additions	5,711
26	1994 Retirements	19,723
27	1994 Adjustments	0
28	1994 Net Additions	(14,012)
29	12/31/94 Balance	6,965
30		
31		
32	1995 Additions	2,234
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	2,234
36	12/31/95 Balance	9,199
37		
38		
39	1996 Additions	
40	1996 Retirements	
41	1996 Adjustments	
42	1996 Net Additions	
43	12/31/96 Balance	

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF ACCUMULATED AMORTIZATION OF SEWER CIAC BY CLASSIFICATION - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the beginning, ending and average balances of accumulated amortization of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-14 (S)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-7(S), A-13(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1995 ACCUMULATED AMORTIZATION OF CIAC					1995 AVERAGE BALANCE			1995 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/94	Net Additions	Balance Per Books 12/31/95	Utility Adjustments	Adjusted Balance 12/31/95	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	5,818	368	6,186	0	6,186	6,002	0	6,002	0.00%	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0.00%	0
3	Contributed Lines	0	0	0	0	0	0	0	0	4.60%	0
4	Cont. Prpty Other than Lines	(67,920)	(853)	(68,773)	0	(68,773)	(68,347)	0	(68,347)	5.34%	(3,650)
5	Service Installation Fees	69,068	2,719	71,787	0	71,787	70,428	0	70,428	0.00%	0
6	**TOTAL ACCUM. AMORT. SEWER CIAC**	6,966	2,234	9,200	0	9,200	8,083	0	8,083	-45.16%	(3,650)

Column:
(10) from Schedule A-10 (page 7 of 7)

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the Accumulated Amortization of CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-14 (S)
Page 2 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-13(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Description	Ending Balance 12/31/94	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Balance Per Books 12/31/95	Net Additions	Average Balance 1995
1	Plant Capacity Fees	5,818	5,849	5,880	5,911	5,942	5,973	6,000	6,031	6,062	6,093	6,124	6,155	6,186	368	6,002
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	(67,920)	(67,991)	(68,062)	(68,133)	(68,204)	(68,275)	(68,347)	(68,418)	(68,489)	(68,560)	(68,631)	(68,702)	(68,773)	(853)	(68,347)
5	Service Installation Fees	69,068	69,295	69,522	69,749	69,976	70,203	70,425	70,652	70,879	71,106	71,333	71,560	71,787	2,719	70,426
6	TOTAL	6,966	7,153	7,340	7,527	7,714	7,901	8,078	8,265	8,452	8,639	8,826	9,013	9,200	2,234	8,083

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year net additions to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Net Additions	(15) Average Net Add. 1995
1	Plant Capacity Fees	31	31	31	31	31	27	31	31	31	31	31	31	368	184
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	(71)	(71)	(71)	(71)	(71)	(72)	(71)	(71)	(71)	(71)	(71)	(71)	(853)	(427)
5	Service Installation Fees	227	227	227	227	227	222	227	227	227	227	227	227	2,719	1,360
6	TOTAL	187	187	187	187	187	177	187	187	187	187	187	187	2,234	1,117

1035

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year gross additions to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Gross Additions	(15) Average Gross Add. 1995
1	Plant Capacity Fees	31	31	31	31	31	27	31	31	31	31	31	31	368	184
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	(71)	(71)	(71)	(71)	(71)	(72)	(71)	(71)	(71)	(71)	(71)	(71)	(853)	(427)
5	Service Installation Fees	227	227	227	227	227	222	227	227	227	227	227	227	2,719	1,360
6	TOTAL	187	187	187	187	187	177	187	187	187	187	187	187	2,234	1,117

1036

Note: May not cross-foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year retirements to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year gross additions to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Adjustments	(15) Ave. Utility Adjustments 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -1995
CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

FPSC
Schedule: A-15 (W), (S)
Page 1 of 2
Preparer: Kimball
Supporting Schedules: D-1 (W), (S)

See Schedule A-15 for 1996.

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1995
SUMMARY

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

FPSC
Schedule: A-15 (W),(S)
Page 2 of 2
Preparer: Kimball

See Schedule A-15 for 1996.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ADVANCES FOR CONSTRUCTION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs. Also, provide a brief description of the applicant's policy regarding advances.

FPSC
Schedule: A-16 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-2(S), A-7(S)

Line No.	(1) Description	(2) Sewer Advances For Construction Year-end Balances
1	**12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93**	0
2	Utility Adjustments to Beginning Balance	0
3	**Restated Balance 12/31/91**	0
4	1992 Additions	0
5	1992 Adjustments	0
6	**12/31/92 Balance**	0
7	1993 Additions	0
8	1993 Adjustments	0
9	**12/31/93 Balance**	0
10	1994 Additions	0
11	1994 Adjustments	0
12	**12/31/94 Balance**	0
13	1995 Additions	0
14	1995 Adjustments	0
15	**12/31/95 Balance**	0
16	1996 Additions	
17	1996 Adjustments	
18	**12/31/96 Balance**	

AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

19	Beginning Balance 12/31/94	0
20	Jan	0
21	Feb	0
22	Mar	0
23	Apr	0
24	May	0
25	Jun	0
26	Jul	0
27	Aug	0
28	Sep	0
29	Oct	0
30	Nov	0
31	Ending Balance 12/31/95	0
32	Average Balance	0
33	Non-used and Useful Percentage	0.00%
34	Non-used and Useful Amount	0

35 **Company Policy:** SSU either constructs facilities and bills Topeka Group for the cost thereof or a related company (Lehigh Acquisition Corporation)
36 constructs facilities and bills SSU for them. In both cases, Advances for Construction are recorded and repaid out of future
37 connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.

SCHEDULE OF SEWER WORKING CAPITAL ALLOWANCE CALCULATION - 1995

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O & M expenses multiplied by 12.50%.

FPSC
Schedule: A-17 (S)
Page 1 of 1
Preparer: Vierima
Recap schedules: A-2(S)

(1)		(2)	(3)	(4)	(5)
		1995 WORKING CAPITAL ALLOWANCE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Total Operation and Maintenance Expenses	1,233,365	0	1,233,365	B-2(S)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	154,171	0	154,171	

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1995

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-18 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/95	(15) Test Year Simple Average Balance
1	Utility Plant in Service	309,070,115	309,462,352	309,890,987	310,165,149	310,960,283	312,775,142	316,611,137	319,117,913	319,369,094	322,683,120	324,306,791	325,598,238	335,186,498	267,219,980
2	Construction in Process	6,947,933	8,036,833	9,548,746	11,590,639	13,360,405	14,112,844	13,193,554	12,886,140	13,293,585	11,406,974	11,473,435	11,452,647	6,725,170	6,837,625
3															
4	**GROSS UTILITY PLANT**	316,018,048	317,499,185	319,439,733	321,755,788	324,320,688	326,887,986	329,804,691	332,004,053	332,662,679	334,090,094	335,780,226	337,050,885	341,911,668	328,964,957
5															
6	Less: Accumulated Deprec.	(73,806,379)	(74,742,091)	(75,672,733)	(76,592,111)	(77,801,349)	(78,619,073)	(79,500,770)	(80,401,643)	(81,364,671)	(82,180,419)	(83,165,368)	(84,118,880)	(84,815,719)	(79,311,049)
7															
8	**NET UTILITY PLANT**	242,211,669	242,757,094	243,767,000	245,163,677	246,519,339	248,268,913	250,303,921	251,602,410	251,278,008	251,909,675	252,614,860	252,933,995	257,095,947	249,653,908
9															
10	Acquisition Adjustment	(1,524,088)	(1,524,088)	(1,524,088)	(1,524,088)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,631,714)
11	Accumulated Amortization	209,672	213,475	217,273	221,071	224,869	228,667	232,465	236,263	240,061	243,859	247,657	251,455	255,253	232,463
12															
13	**INVESTMENT IN UTILITY PLANT**	240,897,253	241,446,481	242,460,185	243,860,660	245,004,868	246,758,240	248,797,046	250,099,333	249,778,729	250,414,194	251,123,177	251,446,110	255,611,860	248,254,556
14															
15	Land Held For Resale	481,790	481,790	481,790	709,135	709,135	709,135	709,135	709,135	709,135	709,135	709,135	709,135	649,135	585,463
16	Bonds Receivable	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,202,500
17	Investment in Gas Assets	1,480,589	1,480,164	1,474,760	1,469,531	1,463,689	1,455,012	1,447,051	1,440,856	1,435,497	1,429,302	1,424,223	1,421,709	1,417,578	1,449,083
18															
19	**TOTAL OTHER INVESTMENTS**	4,182,379	4,181,954	4,176,550	4,398,666	4,392,824	4,384,147	4,341,186	4,334,991	4,329,632	4,323,437	4,318,358	4,315,844	4,251,713	4,217,046
20															
21	Cash	897,997	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	898,999
22	Special Deposits	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907
23	Restricted Cash	9,467,936	8,827,012	8,783,188	8,309,306	7,742,791	7,344,463	7,056,896	6,828,348	6,676,749	6,478,459	6,145,630	5,802,773	5,392,942	7,440,439
24	Utility Deposits	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881
25	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
26	Temporary Cash Investments	8,000,000	5,580,636	4,547,695	2,544,794	2,845,862	3,093,354	2,781,828	927,555	109,368	932,402	1,876,515	1,576,289	1,077,480	4,536,740
27															
28	**TOTAL CASH**	18,795,354	15,727,069	14,640,304	12,163,521	11,896,094	11,747,238	11,147,945	9,065,324	8,095,538	8,720,282	9,331,566	8,688,483	7,779,843	13,287,599
29															

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7/27/95 9:26 AM A18W1.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1995

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-18 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/95	(15) Test Year Simple Average Balance
33	Customer Accounts Receivable	3,842,823	3,894,195	3,805,757	3,828,103	3,926,015	3,955,501	3,960,774	3,898,094	3,824,778	3,955,639	3,877,156	4,029,340	4,013,813	3,928,318
34	Other Accounts Receivable	329,240	334,429	301,616	309,794	347,259	360,099	364,121	341,504	314,269	363,507	334,131	388,345	361,585	355,413
35	Allowance for Doubtful Accounts	(326,785)	(352,702)	(344,692)	(346,716)	(355,765)	(358,255)	(358,732)	(353,055)	(346,415)	(358,267)	(351,158)	(364,942)	(363,536)	(345,161)
36	Notes Receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Inventories	351,572	394,149	436,726	479,303	521,880	394,149	436,726	479,303	521,880	564,457	394,149	436,726	479,301	415,437
38	Prepaid Expenses	80,352	124,036	190,417	171,179	181,941	162,764	143,587	87,371	94,763	49,500	2,537	(54,426)	(1,369)	39,482
39	Accrued Interest Receivable	196,029	222,633	236,016	244,647	254,629	268,355	177,036	198,779	215,169	231,340	236,540	243,146	167,966	181,998
40	Unbilled Revenues	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	4,005,610	3,748,141
41	Misc Current Assets	179,833	187,203	190,743	194,283	197,823	201,413	204,953	208,493	212,033	215,623	219,163	222,703	226,243	203,088
42															
43	**TOTAL CURRENT ASSETS**	8,143,835	8,294,613	8,309,255	8,371,464	8,566,453	8,474,696	8,419,136	8,349,160	8,327,146	8,512,470	8,203,186	8,391,583	8,908,593	8,526,714
44															
45	Unamortized Debt Issue Cost	2,558,722	2,504,853	2,450,984	2,397,115	2,343,246	2,289,377	2,235,508	2,181,639	2,127,770	2,073,901	2,020,032	1,966,163	1,912,294	2,235,508
46	Extraordinary Abandonment	690,175	690,175	690,175	421,495	410,551	399,607	388,663	377,719	366,775	355,831	344,887	333,943	322,999	506,587
47	Regulatory Assets	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,356,949	2,422,681
48	Preliminary Survey and Investigations	774,158	777,358	1,106,515	1,194,987	1,315,668	1,654,961	1,767,933	1,863,905	2,182,627	2,278,099	2,374,578	2,687,300	2,737,272	1,755,715
49	Temporary Clearing Accounts	(7,890)	0	0	0	0	0	0	0	0	0	0	0	0	(3,945)
50	Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	1,963,777	1,946,374	1,955,679	1,967,727	2,004,913	2,007,283	2,075,088	2,084,047	2,101,803	2,184,439	2,207,324	2,244,637	2,322,397	2,143,087
52	Other Deferred Debits	5,707,993	5,747,570	5,797,296	5,836,622	5,871,114	5,971,408	6,005,898	6,077,425	6,102,837	6,134,861	6,166,885	6,198,909	6,230,933	5,969,463
53	Deferred Federal Income Taxes	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	12,890,077	13,451,592
54	Deferred State Income Taxes	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,898,168	3,803,886
55															
56	**TOTAL DEFERRED ASSETS**	31,906,059	31,887,454	32,221,773	32,059,070	32,166,616	32,543,758	32,694,214	32,805,859	33,102,936	33,228,255	33,334,830	33,632,076	32,881,087	32,284,573
57															
58	**TOTAL ASSETS**	303,926,880	301,537,572	301,806,067	300,853,382	302,026,856	303,908,082	305,399,529	304,654,667	303,633,964	305,198,639	306,311,119	306,474,076	309,214,095	306,570,486

1044

Note: May not cross * due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1995

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-19 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/95	(15) Test Year Simple Average Balance
1	Common Stock	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500
2	Additional Paid In Capital	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905
3	Retained Earnings	5,344,894	5,469,703	5,354,841	5,211,842	5,412,211	5,712,234	6,041,086	6,179,495	6,061,408	6,403,926	6,498,701	7,049,634	6,154,458	6,749,876
4															
5	TOTAL STOCKHOLDERS EQUITY	78,177,299	78,302,108	78,187,246	78,044,247	78,244,616	78,544,639	78,873,491	79,011,900	78,893,813	79,236,331	79,331,106	79,882,039	80,986,863	79,582,081
6															
7	Bonds Payable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Notes Payable to Parent	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250
9	Other Long-Term Debt	80,814,090	80,763,304	80,735,279	80,707,109	80,493,793	80,465,330	79,936,720	79,907,981	78,879,053	78,849,895	78,820,786	78,791,425	79,444,333	80,129,212
10															
11	TOTAL LONG TERM DEBT	105,010,340	104,959,554	104,931,529	104,903,359	104,690,043	104,661,580	104,132,970	104,104,211	103,075,303	103,046,245	103,017,036	102,987,675	103,640,583	104,325,462
12															
13	TOTAL CAPITALIZATION	183,187,639	183,261,662	183,118,775	182,947,606	182,934,659	183,206,219	183,006,461	183,116,111	181,969,116	182,282,576	182,348,142	182,869,714	184,627,446	183,907,543
14															
15	Accounts Payable	3,519,486	1,398,801	1,686,370	1,797,301	1,914,161	1,962,651	2,074,810	1,762,127	1,787,900	1,486,805	1,402,219	1,360,411	1,785,200	2,852,343
16	Accounts Payable-Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
17	Current Portion of Debt	2,021,539	2,023,203	2,024,878	2,026,563	2,038,258	2,039,963	2,041,677	2,043,402	2,045,137	2,046,882	2,048,637	2,050,403	2,052,178	2,036,858
18	Accounts Payable-Affiliates	1,734,406	1,898,777	792,845	980,799	1,168,753	1,356,707	1,544,661	1,732,615	650,266	838,220	1,026,174	1,214,128	(88,513)	833,947
19	Customer Deposits	1,697,873	1,703,034	1,708,412	1,713,808	1,719,222	1,724,653	1,730,102	1,735,568	1,741,052	1,746,554	1,752,074	1,757,611	1,763,167	1,730,420
20	Accrued Taxes Payable	3,255,004	3,802,620	4,159,360	2,412,421	2,967,857	3,511,665	4,163,766	4,595,178	4,954,773	5,597,553	6,002,174	4,847,215	4,408,962	3,830,983
21	Accrued Interest-Debt	1,760,712	145,083	585,204	942,053	1,008,037	1,384,075	1,759,252	143,333	517,206	892,800	986,787	1,342,636	1,718,543	1,738,628
22	Other Accrued Interest	50,275	52,110	52,275	52,440	52,605	52,772	52,938	53,106	53,273	53,442	53,611	53,780	53,950	52,113
23	Notes Payable	27,730	27,020	26,304	25,582	24,854	24,120	23,380	22,634	21,882	21,123	20,358	19,587	18,809	23,270
24	Accrued Liabilities	995,475	1,202,785	1,283,350	1,310,886	1,196,451	1,277,016	1,339,581	1,420,146	1,500,711	1,581,276	1,661,841	1,742,406	1,762,971	1,379,223
25															
26	TOTAL CURRENT LIABILITIES	15,514,090	12,695,225	12,751,790	11,713,644	12,542,980	13,785,413	15,181,958	13,959,899	13,723,991	14,696,545	15,385,666	14,689,968	13,947,058	14,730,574
27															

1045

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1995

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-19 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/95	(15) Test Year Simple Average Balance
28	Advances For Construction	4,238,230	4,482,400	4,726,570	4,970,740	5,214,910	5,459,080	5,703,250	5,947,420	6,191,590	6,435,760	6,679,930	6,924,100	7,168,270	5,703,250
29	Deferred Revenues	23,044	23,044	23,044	0	0	0	0	0	0	0	0	0	0	11,522
30	Other Deferred Credits	2,334,736	2,403,283	2,471,938	2,540,701	2,609,571	2,678,545	2,703,990	2,773,244	2,842,627	2,912,131	2,981,762	3,051,509	2,621,307	2,478,022
31	Regulatory Liabilities	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125
32	Pension And Benefits Reserves	(341,716)	(313,181)	(284,646)	(336,111)	(307,576)	(279,041)	(330,506)	(301,971)	(273,436)	(324,901)	(296,366)	(267,831)	(319,296)	(330,506)
33	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Contributions In Aid Construction	98,794,911	99,046,771	99,299,808	99,553,591	99,808,699	100,069,812	100,383,900	100,647,066	100,904,777	101,158,787	101,411,822	101,664,032	101,915,567	100,355,239
35	Accumulated Amortization	(23,786,886)	(24,020,647)	(24,254,408)	(24,488,169)	(24,721,930)	(24,955,691)	(25,189,452)	(25,423,213)	(25,656,974)	(25,890,735)	(26,124,496)	(26,358,257)	(26,592,018)	(25,189,452)
36	Deferred Investment Tax Credit	1,404,513	1,400,896	1,396,879	1,393,061	1,389,244	1,385,426	1,381,609	1,377,792	1,373,974	1,370,157	1,366,340	1,362,522	1,358,705	1,381,609
37	Deferred Taxes-AFUDC	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191
38	Deferred Income Taxes	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	21,155,740	20,191,372
39															
40	TOTAL DEFERRED CREDITS	105,225,151	105,580,885	105,937,502	106,192,132	106,551,207	106,916,450	107,211,110	107,576,857	107,940,877	108,219,518	108,577,311	108,934,394	110,639,591	107,932,371
41															
42	TOTAL CAPITAL AND LIABILITIES	303,926,880	301,537,572	301,808,067	300,853,382	302,028,856	303,908,082	305,399,529	304,654,857	303,633,984	305,198,839	305,311,119	306,474,076	309,214,095	306,570,486

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Note: May not cross-foot due to rounding.

SCHEDULE OF SEWER ACQUISITION ADJUSTMENTS - 1995
ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of Acquisition Adjustments, and the Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (S)
Page 1 of 1
Preparer: Kimball
Supporting Schedules: B-18 (S)
Recap Schedule: A-2 (S), A-7(S)

	(1)	(2)	(3)	(4)	(5)	(6)
	ACQUISITION ADJUSTMENTS BALANCE			ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS		
Line No.	Description	Amount	Average Balance (1)	Description	Annual Expense & Balance	Average Balance (1)
1	08/31/91 Balance Per County Resolution Dated 04/28/92	0		08/31/91 Balance Per County Resolution Dated 04/28/92	0	
2	Adjustments	0		Adjustments	0	
3	12/31/91 Adjusted Balance			xx/xx/xx Adjusted Balance	0	
4				1992 Amortization Expense	0	
5	12/31/92 Balance	0		12/31/92 BALANCE	0	
6				1993 Amortization Expense	0	
7	12/31/93 Balance	0		12/31/93 BALANCE	0	
8				1994 Amortization Expense	0	
9	12/31/94 Balance	0		12/31/94 BALANCE	0	
10				1995 Amortization Expense	0	
11	12/31/95 Balance	0	0	12/31/95 BALANCE	0	0
12				1996 Amortization Expense		
13	12/31/96 Balance			12/31/96 BALANCE		

Note: (1) Acquisition Adjustment simple average and 13-month average balances are the same as year-end balances for the test period. Year-end balances remain unchanged from those originally ordered. The acquisition balance is amortized straight-line; therefore, the annual amortization expense remains constant each year.

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION

	(1)	(2)	(3)	(4)
	ACQUISITION ADJUSTMENTS:	1995	Supporting Schedules	Recap Schedules
14	Average Balance	0	Above	
15	Composite Non-Used & Useful Plant in Service - %	4.34%	A-6 (S)	
16	AVERAGE NON-USED & USEFUL AMOUNT	0		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	0	Above	
18	Composite Non-Used & Useful Accumulated Amortization - %	3.76%	A-10 (S)	
19	AVERAGE NON-USED & USEFUL AMOUNT	0		
20	NET NON-USED AND USEFUL AMOUNT	0		A-7 (S)

Note: May not cross foot due to rounding.

SCHEDULE OF OTHER - SEWER - 1995
DEFERRED DEBITS

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the calculation of average balances for deferred debits for the test year.

FPSC
Schedule: A-21 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-2(S),

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		SEABOARD PLANT ABANDONMENT			SEABOARD CAPACITY FEE			TOTAL DEFERRED DEBITS			
Line No.	Description	ADDITIONS	MONTHLY AMORTIZATION (5 year Life)	UNAMORTIZED BALANCE	ADDITIONS	MONTHLY AMORTIZATION (10 years Life)	UNAMORTIZED BALANCE	ADDITIONS	MONTHLY AMORTIZATION	UNAMORTIZED BALANCE	Recap Schedule
1	**DEFERRED DEBIT**										
2	**12/31/94 Balance**			422,395			714,351	0	0	798,399	
3	Jan	78,077	0	500,472	0	7,004	707,347	78,077	7,004	1,207,819	
4	Feb	78,077	0	578,549	0	7,004	700,343	78,077	7,004	1,278,892	
5	Mar	78,077	0	656,626	0	7,004	693,339	78,077	7,004	1,349,965	
6	Apr	0	10,944	645,682	0	7,004	686,335	0	17,948	1,332,017	
7	May	0	10,944	634,738	0	7,004	679,331	0	17,948	1,314,069	
8	Jun	0	10,944	623,794	0	7,004	672,327	0	17,948	1,296,121	
9	Jul	0	10,944	612,850	0	7,004	665,323	0	17,948	1,278,173	
10	Aug	0	10,944	601,906	0	7,004	658,319	0	17,948	1,260,225	
11	Sep	0	10,944	590,962	0	7,004	651,315	0	17,948	1,242,277	
12	Oct	0	10,944	580,018	0	7,004	644,311	0	17,948	1,224,329	
13	Nov	0	10,944	569,074	0	7,004	637,307	0	17,948	1,206,381	
14	12/31/95 Balance	0	10,944	558,130	0	7,004	630,303	0	17,948	1,188,433	
15	**Total Amortization Expense 12/31/95**		**98,496**			**84,048**			**182,544**		B-6 (S)
16	**Average Rate Base Balance 12/31/95**			**490,263**			**672,327**			**1,162,590**	A-2 (S)

SEABOARD CAPACITY FEES

On June 3, 1993, the Company entered into an interconnect agreement to purchase additional wastewater treatment capacity from the City of Tampa, Florida. The initial term of the agreement is five years and automatically renews for an additional five years unless either party provides a five year advance notice of termination. The agreement required the Company to pay a capacity fee totaling approximately $840,000. The Company recorded this fee as a deferred asset and intends to amortize the cost over the ten year initial contract term.

Amortization Period: 120 Months
Monthly Amortization: $7,004
Amortization start date: 7/1/93

SEABOARD PLANT ABANDONMENT

In December, 1994, the Company recorded the abandonment of plant assets as a result of the interconnect with the City of Tampa. In addition to the retirement of assets and the related accumulated depreciation, contributions and amortization, it has incurred approximately $600,000 of removal costs. As the FPSC formula for calculating remaining life resulted in a one year amortization, the Company is proposing a 60 month amortization period.

Total Costs: $656,627
Amortization Period: 60 Months
Monthly Amortization: $10,944
Amortization start date: 4/1/95

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER NET OPERATING INCOME - 1995
PRESENT AND REQUESTED

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1995 PRESENT OPERATING INCOME			1995 REQUESTED OPERATING INCOME			
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase	Requested Income	Requested Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES**							
2	Sewer Sales	1,187,427	0	1,187,427	318,948	1,506,375	26.86%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0	0		B-4(S)
4	Total Operating Revenue	1,187,427	0	1,187,427	318,948	1,506,375		
5	**OPERATING EXPENSES**							
6	Operation and Maintenance	1,233,365	0	1,233,365	0	1,233,365		B-6(S)
7	Depreciation net of CIAC Amort	101,617	0	101,617	0	101,617		B-14(S)
8	Amortization	0	98,496	98,496	0	98,496		B-18(S),A-21(S)
9	Taxes Other than Income	86,700	(937)	85,763	14,353 (A)	100,116		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	(166,319)	(37,633)	(203,952)	117,498 (B)	(86,454)		B-17(S),B-2(S)3/3
11	Total Operating Expenses	1,255,363	59,926	1,315,289	131,851	1,447,140		
12	**NET OPERATING INCOME**	(67,936)	(59,926)	(127,862)	187,097	59,235		
13	**RATE BASE**	3,595,407	0	3,595,407		3,595,407		A-2(S)
14	**RATE OF RETURN**	(1.89%)		(3.56%)		1.65%		D-1(S)

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.

SCHEDULE OF SEWER NET OPERATING INCOME - 1995
PRESENT AND REQUIRED

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)
		1995 PRESENT OPERATING INCOME			1995 REQUIRED OPERATING INCOME				
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Required Revenue Increase		Required Income	Required Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES**								
2	Sewer Sales	1,187,427	0	1,187,427	821,075		2,008,502	69.15%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0		0		B-4(S)
4	Total Operating Revenue	1,187,427	0	1,187,427	821,075		2,008,502		
5	**OPERATING EXPENSES**								
6	Operation and Maintenance	1,233,365	0	1,233,365	0		1,233,365		B-6(S)
7	Depreciation net of CIAC Amort	101,617	0	101,617	0		101,617		B-14(S)
8	Amortization	0	98,496	98,496	0		98,496		B-18(S), A-21(S)
9	Taxes Other than Income	86,700	(937)	85,763	36,948	(A)	122,711		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	(166,319)	(37,633)	(203,952)	302,477	(B)	98,525		B-17(S),B-2(S)3/3
11	Total Operating Expenses	1,255,363	59,926	1,315,289	339,425		1,654,714		
12	**NET OPERATING INCOME**	(67,936)	(59,926)	(127,862)	481,650		353,789		
13	**RATE BASE**	3,595,407	0	3,595,407			3,595,407		A-2(S)
14	**RATE OF RETURN**	(1.89%)		(3.56%)			9.84%		D-1(S)

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income increase multiplied by .38575.

SCHEDULE OF SEWER REVENUE INCREASE CALCULATION - 1995
REQUIRED AND REQUESTED

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that shows the calculation of required revenue adjustments for the interim and test year.

FPSC
Schedule: B-2(S)
Page 3 of 3
Preparer: Kimball

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**REQUIRED RETURN:**				
2	Return on Equity (%)	11.19%	(8.45%)	D-1(S)	
3	Rate of Return (%)	9.84%	1.65%	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	3,595,407	3,595,407	A-2(S)	
6	Required Income (L3 x L5)	353,788	59,235		
7	Adjusted Income Under Present Rates	(127,862)	(127,862)	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	481,650	187,097		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	784,127	304,595		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	821,075	318,948		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	784,127	304,595		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	302,477	117,498		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	36,948	14,353		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	481,650	187,097		B-2(S)1/3,2/3

Notes:
(A) For interim period, the Required Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).
(B) See below calculation of Required Rate of Return for interim 1995.
(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.
(D) Requested Rate of Return is calculated using requested income divided by rate base.

1995 INTERIM REQUIRED RATE OF RETURN CALCULATION

Line No.	Class of Capital	(1) Ratio	(2) Cost Rate	(3) Weighted Cost
21	Long-Term Debt	56.66%	8.91%	5.05%
22	Customer Deposits	0.90%	6.00%	0.05%
23	Deferred ITC	0.74%	9.86%	0.07%
24	Short Term Debt	0.00%	0.00%	0.00%
25	Preferred Stock	0.00%	0.00%	0.00%
26	Common Equity	42.49%	11.19%	4.76%
27	Adjustment for Gas	(0.79%)	11.19%	(0.09%)
28	TOTAL	100.00%		9.84%

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT SEWER OPERATING INCOME - 1995

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line shown on the net operating income statement.

FPSC
Schedule: B-3(S)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Sewer	(3) Supporting Schedule
1	**A. REVENUES:**		B-4(S)
2	1.	0	
3			
4	2.	0	
5			
6		0	
7	**B. OPERATION AND MAINTENANCE EXPENSE:**		B-6(S)
8	1.	0	
9			
10	2.	0	
11			
12	3.	0	
13			
14	4.	0	
15			
16	5.	0	
17			
18	6.	0	
19			
20	7.	0	
21			
22		0	
23	**C. DEPRECIATION NET OF AMORTIZATION OF CIAC:**		B-14(S)
24	1.	0	
25			
26	2.	0	
27			
28		0	
29	**D. AMORTIZATION:**		B-18(S), A-21(S)
30	1. Amortization of Seaboard Plant Abandonment	98,496	
31			
32	2.	0	
33			
34		98,496	
35	**E. TAXES OTHER THAN INCOME:**		B-15(S)
36	1. N/A	0	
37			
38	2. N/A	0	
39			
40	3. Non Used and Useful Property Taxes	(937)	
41			
42		(937)	
43	**F. INCOME TAXES:**		B-17(S)
44	1. Calculate income tax impact as a result of the adjustments to per book income components.	(37,633)	
45			
46	2.	0	
47			
48		(37,633)	
49	**TOTAL SEWER INCOME ADJUSTMENTS**		
50		59,926	
51			

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING REVENUES - 1995
UNDER PRESENT RATES

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered or measured commercial and provide an explanation.

Schedule: B-4(S)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-2(S),B-3(S)

	(1)	(2)	(3)	(4)
		1995 Revenues (Present)		
Line No.	Account No. and Description	Per Books	Adjustments	Adjusted Revenues
1	**SEWER SALES:**			
2	521.1 Flat Rate - Residential	0	0	0
3	521.2 Flat Rate - Commercial	0	0	0
4	521.3 Flat Rate - Industrial	0	0	0
5	521.4 Flat Rate - Public Authorities	0	0	0
6	521.5 Flat Rate - Multi-Family	0	0	0
7	521.6 Flat Rate - Other	0	0	0
8	522.1 Measured - Residential	1,089,794	0	1,089,794
9	522.2 Measured - Commercial	70,009	0	70,009
10	522.3 Measured - Industrial	0	0	0
11	522.4 Measured - Public Authorities	0	0	0
12	522.5 Measured - Multi-Family	27,624	0	27,624
13	Subtotal Sewer Sales	1,187,427	0	1,187,427
14	**OTHER SEWER SALES:**			
15	523 Other Sales - Public Authorities	0	0	0
16	524 Revenue from Other Systems	0	0	0
17	526 Effluent	0	0	0
18	537 Unbilled Revenues	0	0	0
19	Subtotal Other Sewer Sales	0	0	0
20	**TOTAL SEWER SALES**	1,187,427	0	1,187,427
21	**OTHER SEWER REVENUES:**			
22	531 Sale of Sludge	0	0	0
23	532 Forfeited Discounts	0	0	0
24	534 Rents From Sewer Property	0	0	0
25	535 Interdepartmental Rents	0	0	0
26	536 Other Sewer Revenues	0	0	0
27	**TOTAL OTHER SEWER REVENUES**	0	0	0
28	**TOTAL PRESENT SEWER OPERATING REVENUES**	1,187,427	0	1,187,427

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
SUMMARY OF TOTAL O & M EXPENSES

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that summarizes the total direct and allocated O & M expenses for the test year.

FPSC
Schedule: B-6(S)
Page 1 Of 9
Preparer: Kimball
Recap Schedule: B-2(S)

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			1995 TOTAL O & M (.1 - .8)			1995 DIRECT O & M (.1 - .8)			1995 ALLOCATED CUST ACCTS (.7)			1995 ALLOCATED A & G (.8)		
Line No.	Account No.	Account Name	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M
1	701	Salaries & Wages - Employees	149,545	0	149,545	51,305	0	51,305	27,101	0	27,101	71,139	0	71,139
2	703	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704	Employee Pensions & Benefits	37,137	0	37,137	12,741	0	12,741	6,730	0	6,730	17,666	0	17,666
4	710	Purchased Sewage Treatment	920,348	0	920,348	920,348	0	920,348	0	0	0	0	0	0
5	711	Sludge Removal Expense	0	0	0	0	0	0	0	0	0	0	0	0
6	715	Purchased Power	14,061	0	14,061	12,700	0	12,700	94	0	94	1,267	0	1,267
7	716	Fuel for Power Production	190	0	190	190	0	190	0	0	0	0	0	0
8	718	Chemicals	1,700	0	1,700	1,700	0	1,700	0	0	0	0	0	0
9	720	Materials & Supplies	32,868	0	32,868	27,986	0	27,986	1,497	0	1,497	3,385	0	3,385
10	731	Contractual Services - Eng.	567	0	567	0	0	0	0	0	0	567	0	567
11	732	Contractual Services - Acct.	3,009	0	3,009	0	0	0	0	0	0	3,009	0	3,009
12	733	Contractual Services - Legal	1,813	0	1,813	0	0	0	0	0	0	1,813	0	1,813
13	734	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735	Contractual Services - Other	9,231	0	9,231	4,555	0	4,555	0	0	0	4,676	0	4,676
15	741	Rental of Real Building/Real Property	2,690	0	2,690	0	0	0	0	0	0	2,690	0	2,690
16	742	Rental of Equipment	123	0	123	0	0	0	0	0	0	123	0	123
17	750	Transportation Expense	5,813	0	5,813	3,439	0	3,439	1,059	0	1,059	1,316	0	1,316
18	756	Insurance - Vehicle	2,062	0	2,062	0	0	0	0	0	0	2,062	0	2,062
19	757	Insurance - General Liability	4,240	0	4,240	0	0	0	0	0	0	4,240	0	4,240
20	758	Insurance - Workman's Comp	2,676	0	2,676	918	0	918	485	0	485	1,273	0	1,273
21	759	Insurance - Other	421	0	421	0	0	0	0	0	0	421	0	421
22	760	Advertising Expense	459	0	459	0	0	0	0	0	0	459	0	459
23	766	Reg. Comm. Exp. - Rate Case Amort.	3,165	0	3,165	0	0	0	0	0	0	3,165	0	3,165
24	767	Reg. Comm. Exp. - Other	1,021	0	1,021	0	0	0	0	0	0	1,021	0	1,021
25	770	Bad Debt Expense	3,683	0	3,683	0	0	0	3,683	0	3,683	0	0	0
26	775	Miscellaneous Expenses	36,544	0	36,544	6,433	0	6,433	9,239	0	9,239	20,872	0	20,872
27		TOTAL SEWER O & M EXPENSES	1,233,365	0	1,233,365	1,042,315	0	1,042,315	49,888	0	49,888	141,162	0	141,162

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
TOTAL O&M BY MONTH (7XX.1 - 7XX.8)

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the last year.

FPSC
Schedule: B-6(S)
Page 2 of 9
Preparer: Kimball
Recap Schedule: B-2(S)

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL O & M (.1 - .8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.1-.8 Salaries & Wages - Employees	12,730	11,465	13,135	12,516	12,495	12,275	12,704	12,452	12,304	12,655	12,292	12,522	149,545	0	149,545
2	703.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.8 Employee Pensions & Benefits (1)	3,161	2,847	3,262	3,108	3,103	3,048	3,155	3,092	3,055	3,143	3,053	3,110	37,137	0	37,137
4	710.1-.8 Purchased Sewage Treatment	70,154	65,154	69,154	67,154	67,154	72,154	89,154	107,154	100,654	72,154	70,154	70,154	920,348	0	920,348
5	711.1-.8 Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715.1-.8 Purchased Power	1,174	1,165	1,175	1,174	1,173	1,171	1,172	1,172	1,171	1,173	1,169	1,171	14,061	0	14,061
7	716.1-.8 Fuel for Power Production	0	0	90	0	0	0	0	0	100	0	0	0	190	0	190
8	718.1-.8 Chemicals	0	0	0	900	0	0	0	0	0	800	0	0	1,700	0	1,700
9	720.1-.8 Materials & Supplies	926	6,364	1,533	1,496	5,891	886	906	5,889	888	5,901	1,289	895	32,868	0	32,868
10	731.1-.8 Contractual Services - Eng.	47	45	49	48	48	47	48	48	47	48	46	47	567	0	567
11	732.1-.8 Contractual Services - Acct.	248	238	256	257	253	250	252	253	249	255	246	249	3,009	0	3,009
12	733.1-.8 Contractual Services - Legal	149	143	155	155	153	151	152	152	150	154	148	150	1,813	0	1,813
13	734.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.8 Contractual Services - Other	519	1,305	531	487	1,327	472	494	1,323	476	487	1,327	482	9,231	0	9,231
15	741.1-.8 Rental of Real Building/Real Property	221	213	231	230	226	224	226	226	223	228	220	223	2,690	0	2,690
16	742.1-.8 Rental of Equipment	10	10	11	11	10	10	10	10	10	10	10	10	123	0	123
17	750.1-.8 Transportation Expense	490	470	493	487	485	482	488	484	482	488	481	484	5,813	0	5,813
18	756.1-.8 Insurance - Vehicle	170	163	177	177	174	172	173	173	171	175	168	171	2,062	0	2,062
19	757.1-.8 Insurance - General Liability	349	335	364	363	357	353	355	356	352	359	346	351	4,240	0	4,240
20	758.1-.8 Insurance - Workman's Comp (2)	228	205	235	224	224	220	227	223	220	226	220	224	2,675	0	2,675
21	759.1-.8 Insurance - Other	35	33	36	36	35	35	35	35	35	36	34	35	421	0	421
22	760.1-.8 Advertising Expense	38	36	39	39	39	38	38	39	38	39	37	38	459	0	459
23	766.1-.8 Reg. Comm. Exp. - Rate Case Amort.	260	250	271	271	266	263	265	266	262	268	258	262	3,185	0	3,185
24	767.1-.8 Reg. Comm. Exp. - Other	84	81	88	87	86	85	86	86	85	87	83	85	1,021	0	1,021
25	770.1-.8 Bad Debt Expense	308	281	311	309	310	306	314	311	303	315	304	310	3,683	0	3,683
26	775.1-.8 Miscellaneous Expenses	3,176	2,849	3,243	3,060	3,021	2,985	3,097	3,006	2,997	3,075	2,999	3,036	36,544	0	36,544
27	**TOTAL SEWER O & M EXPENSES**	94,477	93,653	94,841	92,592	96,829	95,626	113,352	136,750	124,273	102,076	94,886	94,011	1,233,364	0	1,233,364

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
DIRECT EXPENSE BY MONTH (7XX.1 - 7XX.6)

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-6(S)
Page 3 of 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL DIRECT O & M (.1 - .6) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.1-.6 Salaries & Wages - Employees	4,610	3,773	4,743	4,152	4,226	4,108	4,427	4,192	4,175	4,310	4,248	4,341	51,305	0	51,305
2	703.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.6 Employee Pensions & Benefits	1,145	937	1,178	1,031	1,050	1,020	1,099	1,041	1,037	1,070	1,055	1,078	12,741	0	12,741
4	710.1-.6 Purchased Sewage Treatment	70,154	65,154	69,154	67,154	67,154	72,154	89,154	107,154	100,654	72,154	70,154	70,154	920,348	0	920,348
5	711.1-.6 Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715.1-.6 Purchased Power	1,062	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	12,700	0	12,700
7	716.1-.6 Fuel for Power Production	0	0	90	0	0	0	0	0	100	0	0	0	190	0	190
8	718.1-.6 Chemicals	0	0	0	900	0	0	0	0	0	800	0	0	1,700	0	1,700
9	720.1-.6 Materials & Supplies	522	5,982	1,117	1,083	5,481	480	495	5,478	484	5,486	889	489	27,986	0	27,986
10	731.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	732.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	733.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.6 Contractual Services - Other	134	936	130	87	934	85	102	931	89	91	945	94	4,555	0	4,555
15	741.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	742.1-.6 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	750.1-.6 Transportation Expense	294	285	291	285	285	285	287	284	285	286	286	286	3,439	0	3,439
18	756.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	757.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	758.1-.6 Insurance - Workman's Comp	82	67	85	74	76	73	79	75	75	77	76	76	918	0	918
21	759.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	760.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	766.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	767.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	775.1-.6 Miscellaneous Expenses	686	494	672	498	486	482	558	474	506	516	532	527	6,433	0	6,433
27	TOTAL SEWER DIRECT O & M EXPENSES	78,689	78,686	78,518	76,322	80,749	79,742	97,259	120,688	108,463	85,849	79,244	78,105	1,042,315	0	1,042,315

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (7XX.7)

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-6(S)
Page 4 of 9
Preparer: Kimball

Line No.	(1) Account No.	Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.7	Salaries & Wages - Employees	2,266	2,088	2,292	2,275	2,281	2,251	2,314	2,268	2,231	2,317	2,235	2,284	27,101	0	27,101
2	703.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.7	Employee Pensions & Benefits	563	514	569	565	566	559	575	568	554	575	555	567	6,730	0	6,730
4	710.7	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.7	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715.7	Purchased Power	8	7	8	8	8	8	8	8	8	8	8	8	94	0	94
7	716.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720.7	Materials & Supplies	125	114	127	126	126	124	128	126	123	128	123	126	1,497	0	1,497
10	731.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	732.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	733.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	741.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	742.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	750.7	Transportation Expense	89	81	90	89	89	88	90	89	87	91	87	89	1,059	0	1,059
18	756.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	757.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	758.7	Insurance - Workman's Comp	41	37	41	41	41	40	41	41	40	41	40	41	485	0	485
21	759.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	760.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	766.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	767.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770.7	Bad Debt Expense	308	281	311	309	310	306	314	311	303	315	304	310	3,683	0	3,683
26	775.7	Miscellaneous Expenses	772	705	781	776	777	767	789	780	760	790	762	779	9,239	0	9,239
27		TOTAL SEWER ALLOCATED CUST ACCTS EXP.	4,171	3,807	4,219	4,189	4,198	4,143	4,259	4,212	4,106	4,265	4,114	4,205	49,888	0	49,888

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmens Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
ALLOCATED A & G EXPENSES BY MONTH (7XX.8)

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-6(S)
Page 5 Of 9
Preparer: Kimball

Line No.	(1) Account No.	Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED A & G EXPENSES (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.8	Salaries & Wages - Employees	5,855	5,624	6,100	6,088	5,968	5,917	5,964	5,971	5,898	6,026	5,809	5,897	71,139	0	71,139
2	703.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.8	Employee Pensions & Benefits	1,454	1,397	1,515	1,512	1,487	1,469	1,481	1,483	1,465	1,497	1,443	1,464	17,666	0	17,666
4	710.8	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.8	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715.8	Purchased Power	104	100	109	108	107	105	106	106	105	107	103	105	1,267	0	1,267
7	716.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720.8	Materials & Supplies	279	268	290	290	285	282	284	284	281	287	276	281	3,385	0	3,385
10	731.8	Contractual Services - Eng.	47	45	49	48	48	47	48	48	47	48	46	47	567	0	567
11	732.8	Contractual Services - Acct.	248	238	258	257	253	250	252	253	249	255	246	249	3,009	0	3,009
12	733.8	Contractual Services - Legal	149	143	155	155	153	151	152	152	150	154	148	150	1,813	0	1,813
13	734.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.8	Contractual Services - Other	385	370	401	400	394	388	392	392	388	396	382	388	4,676	0	4,676
15	741.8	Rental of Real Building/Real Property	221	213	231	230	226	224	226	226	223	228	220	223	2,690	0	2,690
16	742.8	Rental of Equipment	10	10	11	11	10	10	10	10	10	10	10	10	123	0	123
17	750.8	Transportation Expense	108	104	113	113	111	109	110	110	109	111	107	109	1,316	0	1,316
18	756.8	Insurance - Vehicle	170	163	177	177	174	172	173	173	171	175	168	171	2,062	0	2,062
19	757.8	Insurance - General Liability	349	335	364	363	357	353	355	356	352	359	346	351	4,240	0	4,240
20	758.8	Insurance - Workman's Comp	105	101	109	109	107	106	107	107	106	108	104	105	1,273	0	1,273
21	759.8	Insurance - Other	35	33	36	36	35	35	35	35	35	36	34	35	421	0	421
22	760.8	Advertising Expense	38	36	39	39	39	38	38	39	38	39	37	38	459	0	459
23	766.8	Reg. Comm. Exp. - Rate Case Amort.	260	250	271	271	266	263	265	266	262	268	258	262	3,165	0	3,165
24	767.8	Reg. Comm. Exp. - Other	84	81	88	87	86	85	86	86	85	87	83	85	1,021	0	1,021
25	770.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	775.8	Miscellaneous Expenses	1,718	1,650	1,790	1,786	1,757	1,736	1,750	1,752	1,731	1,769	1,704	1,730	20,872	0	20,872
27		TOTAL SEWER ALLOCATED A & G EXPENSES	11,617	11,160	12,104	12,081	11,882	11,741	11,834	11,849	11,704	11,961	11,527	11,702	141,162	0	141,162

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

1058

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
SUMMARY OF TOTAL UTILITY ADJUSTMENTS TO O & M (7XX.1 - 7XX.8)

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-6(S)
Page 6 Of 9
Preparer: Kimball
Recap Schedule: B-3(S)

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				TOTAL UTILITY ADJUSTMENTS TO O & M EXPENSES										
Line No.	Account No.	Account Name	Per Books O & M										Net Adjustments	Total Adjusted O & M
1	701.1-.8	Salaries & Wages - Employees	149,545	0	0	0	0	0	0	0	0	0	0	149,545
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.8	Employee Pensions & Benefits	37,137	0	0	0	0	0	0	0	0	0	0	37,137
4	710.1-.8	Purchased Sewage Treatment	920,348	0	0	0	0	0	0	0	0	0	0	920,348
5	711.1-.8	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0
6	715.1-.8	Purchased Power	14,061	0	0	0	0	0	0	0	0	0	0	14,061
7	716.1-.8	Fuel for Power Production	190	0	0	0	0	0	0	0	0	0	0	190
8	718.1-.8	Chemicals	1,700	0	0	0	0	0	0	0	0	0	0	1,700
9	720.1-.8	Materials & Supplies	32,868	0	0	0	0	0	0	0	0	0	0	32,868
10	731.1-.8	Contractual Services - Eng.	567	0	0	0	0	0	0	0	0	0	0	567
11	732.1-.8	Contractual Services - Acct.	3,009	0	0	0	0	0	0	0	0	0	0	3,009
12	733.1-.8	Contractual Services - Legal	1,813	0	0	0	0	0	0	0	0	0	0	1,813
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.8	Contractual Services - Other	9,231	0	0	0	0	0	0	0	0	0	0	9,231
15	741.1-.8	Rental of Real Building/Real Property	2,690	0	0	0	0	0	0	0	0	0	0	2,690
16	742.1-.8	Rental of Equipment	123	0	0	0	0	0	0	0	0	0	0	123
17	750.1-.8	Transportation Expense	5,813	0	0	0	0	0	0	0	0	0	0	5,813
18	756.1-.8	Insurance - Vehicle	2,062	0	0	0	0	0	0	0	0	0	0	2,062
19	757.1-.8	Insurance - General Liability	4,240	0	0	0	0	0	0	0	0	0	0	4,240
20	758.1-.8	Insurance - Workman's Comp	2,676	0	0	0	0	0	0	0	0	0	0	2,676
21	759.1-.8	Insurance - Other	421	0	0	0	0	0	0	0	0	0	0	421
22	760.1-.8	Advertising Expense	459	0	0	0	0	0	0	0	0	0	0	459
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	3,165	0	0	0	0	0	0	0	0	0	0	3,165
24	767.1-.8	Reg. Comm. Exp. - Other	1,021	0	0	0	0	0	0	0	0	0	0	1,021
25	770.1-.8	Bad Debt Expense	3,683	0	0	0	0	0	0	0	0	0	0	3,683
26	775.1-.8	Miscellaneous Expenses	36,544	0	0	0	0	0	0	0	0	0	0	36,544
27		TOTAL SEWER O & M EXPENSES	1,233,365	0	0	0	0	0	0	0	0	0	0	1,233,365

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (7XX.1 - 7XX.6)

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-6(S)
Page 7 of 9
Preparer: Kimball
Recap Schedule B-2(S)

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES										
Line No.	Account No.	Name	Per Books O & M										Net Adjustments	Total Adjusted O & M
1	701.1-.6	Salaries & Wages - Employees	51,305	0	0	0	0	0	0	0	0	0	0	51,305
2	703.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.6	Employee Pensions & Benefits	12,741	0	0	0	0	0	0	0	0	0	0	12,741
4	710.1-.6	Purchased Sewage Treatment	920,348	0	0	0	0	0	0	0	0	0	0	920,348
5	711.1-.6	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0
6	715.1-.6	Purchased Power	12,700	0	0	0	0	0	0	0	0	0	0	12,700
7	716.1-.6	Fuel for Power Production	190	0	0	0	0	0	0	0	0	0	0	190
8	718.1-.6	Chemicals	1,700	0	0	0	0	0	0	0	0	0	0	1,700
9	720.1-.6	Materials & Supplies	27,986	0	0	0	0	0	0	0	0	0	0	27,986
10	731.1-.6	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
11	732.1-.6	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
12	733.1-.6	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
13	734.1-.6	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.6	Contractual Services - Other	4,555	0	0	0	0	0	0	0	0	0	0	4,555
15	741.1-.6	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
16	742.1-.6	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
17	750.1-.6	Transportation Expense	3,439	0	0	0	0	0	0	0	0	0	0	3,439
18	756.1-.6	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
19	757.1-.6	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
20	758.1-.6	Insurance - Workmen's Comp	918	0	0	0	0	0	0	0	0	0	0	918
21	759.1-.6	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
22	760.1-.6	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
23	766.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
24	767.1-.6	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
25	770.1-.6	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
26	775.1-.6	Miscellaneous Expenses	6,433	0	0	0	0	0	0	0	0	0	0	6,433
27	TOTAL SEWER DIRECT O & M EXPENSES		1,042,315	0	0	0	0	0	0	0	0	0	0	1,042,315

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmens Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

1060

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXPENSES (7XX.7)

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-6(S)
Page 8 Of 9
Preparer: Kimball

Line No.		(1) Account No. and Name	(2) Per Books O & M	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12) Net Adjustments	(13) Total Adjusted O & M
				UTILITY ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXPENSES										
1	701.7	Salaries & Wages - Employees	27,101	0	0	0	0	0	0	0	0	0	0	27,101
2	703.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.7	Employee Pensions & Benefits	6,730	0	0	0	0	0	0	0	0	0	0	6,730
4	710.7	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.7	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0
6	715.7	Purchased Power	94	0	0	0	0	0	0	0	0	0	0	94
7	716.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
9	720.7	Materials & Supplies	1,497	0	0	0	0	0	0	0	0	0	0	1,497
10	731.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
11	732.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
12	733.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
13	734.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
15	741.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
16	742.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
17	750.7	Transportation Expense	1,059	0	0	0	0	0	0	0	0	0	0	1,059
18	756.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
19	757.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
20	758.7	Insurance - Workman's Comp	485	0	0	0	0	0	0	0	0	0	0	485
21	759.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
22	760.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
23	766.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
24	767.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
25	770.7	Bad Debt Expense	3,683	0	0	0	0	0	0	0	0	0	0	3,683
26	775.7	Miscellaneous Expenses	9,239	0	0	0	0	0	0	0	0	0	0	9,239
27		TOTAL SEWER CUSTOMER ACCOUNT EXPENSES	49,888	0	0	0	0	0	0	0	0	0	0	49,888

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

1061

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO ALLOCATED A & G EXPENSES (7XX.8)

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-6(S)
Page 9 Of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				UTILITY ADJUSTMENTS TO ALLOCATED A&G EXPENSES										
Line No.	Account No.	Account No. and Name	Per Books O & M										Net Adjustments	Total Adjusted O & M
1	701.8	Salaries & Wages - Employees	71,139	0	0	0	0	0	0	0	0	0	0	71,139
2	703.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.8	Employee Pensions & Benefits	17,666	0	0	0	0	0	0	0	0	0	0	17,666
4	710.8	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.8	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0
6	715.8	Purchased Power	1,267	0	0	0	0	0	0	0	0	0	0	1,267
7	716.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
9	720.8	Materials & Supplies	3,385	0	0	0	0	0	0	0	0	0	0	3,385
10	731.8	Contractual Services - Eng.	567	0	0	0	0	0	0	0	0	0	0	567
11	732.8	Contractual Services - Acct.	3,009	0	0	0	0	0	0	0	0	0	0	3,009
12	733.8	Contractual Services - Legal	1,813	0	0	0	0	0	0	0	0	0	0	1,813
13	734.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.8	Contractual Services - Other	4,676	0	0	0	0	0	0	0	0	0	0	4,676
15	741.8	Rental of Real Building/Real Property	2,690	0	0	0	0	0	0	0	0	0	0	2,690
16	742.8	Rental of Equipment	123	0	0	0	0	0	0	0	0	0	0	123
17	750.8	Transportation Expense	1,316	0	0	0	0	0	0	0	0	0	0	1,316
18	756.8	Insurance - Vehicle	2,082	0	0	0	0	0	0	0	0	0	0	2,082
19	757.8	Insurance - General Liability	4,240	0	0	0	0	0	0	0	0	0	0	4,240
20	758.8	Insurance - Workman's Comp	1,273	0	0	0	0	0	0	0	0	0	0	1,273
21	759.8	Insurance - Other	421	0	0	0	0	0	0	0	0	0	0	421
22	760.8	Advertising Expense	459	0	0	0	0	0	0	0	0	0	0	459
23	766.8	Reg. Comm. Exp. - Rate Case Amort.	3,165	0	0	0	0	0	0	0	0	0	0	3,165
24	767.8	Reg. Comm. Exp. - Other	1,021	0	0	0	0	0	0	0	0	0	0	1,021
25	770.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
26	775.8	Miscellaneous Expenses	20,872	0	0	0	0	0	0	0	0	0	0	20,872
27		TOTAL SEWER A & G EXPENSES	141,162	0	0	0	0	0	0	0	0	0	0	141,162

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

1062

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - TOTAL O&M EXPENSES (.1 - .8) - 1995 SEWER

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-6(S)
Page 1 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No.	Name	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount	Difference %
1	701.1-.8	Salaries & Wages - Employees	118,931	149,545	30,615	25.74%
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.8	Employee Pensions & Benefits	28,508	37,137	8,629	30.27%
4	710.1-.8	Purchased Sewer	636,815	920,348	283,533	44.52%
5	711.1-.8	Sludge Removal	15,966	0	(15,966)	(100.00%)
6	715.1-.8	Purchased Power	38,793	14,061	(24,733)	(63.76%)
7	716.1-.8	Fuel for Power Production	0	190	190	100.00%
8	718.1-.8	Chemicals	1,733	1,700	(33)	(1.90%)
9	720.1-.8	Materials & Supplies	39,556	32,868	(6,689)	(16.91%)
10	731.1-.8	Contractual Services - Eng.	0	567	567	100.00%
11	732.1-.8	Contractual Services - Acct.	2,912	3,009	97	3.33%
12	733.1-.8	Contractual Services - Legal	2,308	1,813	(495)	(21.46%)
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.8	Contractual Services - Other	27,362	9,231	(18,131)	(66.26%)
15	741.1-.8	Rental of Real Building/Real Property	2,514	2,690	176	7.00%
16	742.1-.8	Rental of Equipment	527	123	(404)	(76.65%)
17	750.1-.8	Transportation Expense	5,857	5,813	(44)	(0.75%)
18	758.1-.8	Insurance - Vehicle	1,911	2,062	151	7.91%
19	757.1-.8	Insurance - General Liability	4,373	4,240	(133)	(3.05%)
20	758.1-.8	Insurance - Workman's Comp	2,118	2,676	558	26.32%
21	759.1-.8	Insurance - Other	397	421	24	6.05%
22	760.1-.8	Advertising Expense	471	459	(12)	(2.56%)
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	2,110	3,165	1,055	50.01%
24	767.1-.8	Reg. Comm. Exp. - Other	1,550	1,021	(529)	(34.13%)
25	770.1-.8	Bad Debt Expense	2,128	3,683	1,555	73.07%
26	775.1-.8	Miscellaneous Expenses	25,215	36,544	11,329	44.93%
27	TOTAL SEWER O & M EXPENSES		962,057	1,233,365	271,309	28.20%
28	TOTAL (LESS ACCTS 766 & 767)		958,397	1,229,179	270,782	28.25%

NOTE: See Volume II for variance explanations.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1995
SEWER

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-8(S)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

Line No.	(1) Account No. and Name		(2) Historic Year Ended 12/31/94	(3) Interim Test Year Ended 12/31/95	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	NOTES
1	701.1-.6	Salaries & Wages - Employees	23,593	51,305	27,712	117.46%	
2	703.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	
3	704.1-.6	Employee Pensions & Benefits	5,656	12,741	7,085	125.27%	
4	710.1-.6	Purchased Sewer	636,815	920,348	283,533	44.52%	
5	711.1-.6	Sludge Removal	15,966	0	(15,966)	(100.00%)	
6	715.1-.6	Purchased Power	37,573	12,700	(24,873)	(66.20%)	
7	716.1-.6	Fuel for Power Production	0	190	190	100.00%	
8	718.1-.6	Chemicals	1,733	1,700	(33)	(1.90%)	
9	720.1-.6	Materials & Supplies	34,374	27,986	(6,388)	(18.58%)	
10	731.1-.6	Contractual Services - Eng.	0	0	0	0.00%	
11	732.1-.6	Contractual Services - Acct.	0	0	0	0.00%	
12	733.1-.6	Contractual Services - Legal	0	0	0	0.00%	
13	734.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	
14	735.1-.6	Contractual Services - Other	19,322	4,555	(14,767)	(76.43%)	
15	741.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%	
16	742.1-.6	Rental of Equipment	367	0	(367)	(100.00%)	
17	750.1-.6	Transportation Expense	4,327	3,439	(888)	(20.52%)	
18	756.1-.6	Insurance - Vehicle	0	0	0	0.00%	
19	757.1-.6	Insurance - General Liability	0	0	0	0.00%	
20	758.1-.6	Insurance - Workman's Comp	421	918	497	118.05%	
21	759.1-.6	Insurance - Other	0	0	0	0.00%	
22	760.1-.6	Advertising Expense	0	0	0	0.00%	
23	766.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	
24	767.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	
25	770.1-.6	Bad Debt Expense	0	0	0	0.00%	
26	775.1-.6	Miscellaneous Expenses	902	6,433	5,531	613.19%	
27	**TOTAL SEWER O & M EXPENSES**		781,049	1,042,315	261,266	33.45%	
28	**TOTAL (LESS ACCTS 766 & 767)**		781,049	1,042,315	261,266	33.45%	

NOTE: See Volume II for variance explanations.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - CUSTOMER ACCOUNT EXPENSES (.7) - 1995 SEWER

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-8(S)
Page 3 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

Line No.	Account No. and Name		(1)	(2) Historic Year Ended 12/31/94	(3) Interim Test Year Ended 12/31/95	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %
1	701.1-.7	Salaries & Wages - Employees		28,027	27,101	(926)	(3.30%)
2	703.1-.7	Salaries & Wages - Officers, Etc.		0	0	0	0.00%
3	704.1-.7	Employee Pensions & Benefits		6,718	6,730	12	0.18%
4	710.1-.7	Purchased Sewer		0	0	0	0.00%
5	711.1-.7	Sludge Removal		0	0	0	0.00%
6	715.1-.7	Purchased Power		107	94	(13)	(11.92%)
7	716.1-.7	Fuel for Power Production		0	0	0	0.00%
8	718.1-.7	Chemicals		0	0	0	0.00%
9	720.1-.7	Materials & Supplies		1,676	1,497	(180)	(10.72%)
10	731.1-.7	Contractual Services - Eng.		0	0	0	0.00%
11	732.1-.7	Contractual Services - Acct.		0	0	0	0.00%
12	733.1-.7	Contractual Services - Legal		0	0	0	0.00%
13	734.1-.7	Contractual Services - Mgmt Fees		0	0	0	0.00%
14	735.1-.7	Contractual Services - Other		0	0	0	0.00%
15	741.1-.7	Rental of Real Building/Real Property		244	0	(244)	(100.00%)
16	742.1-.7	Rental of Equipment		6	0	(6)	(100.00%)
17	750.1-.7	Transportation Expense		684	1,059	375	54.91%
18	756.1-.7	Insurance - Vehicle		0	0	0	0.00%
19	757.1-.7	Insurance - General Liability		0	0	0	0.00%
20	758.1-.7	Insurance - Workman's Comp		499	485	(14)	(2.81%)
21	759.1-.7	Insurance - Other		0	0	0	0.00%
22	760.1-.7	Advertising Expense		0	0	0	0.00%
23	766.1-.7	Reg. Comm. Exp. - Rate Case Amort.		0	0	0	0.00%
24	767.1-.7	Reg. Comm. Exp. - Other		0	0	0	0.00%
25	770.1-.7	Bad Debt Expense		2,128	3,683	1,555	73.07%
26	775.1-.7	Miscellaneous Expenses		1,999	9,239	7,240	362.27%
27	**TOTAL SEWER O & M EXPENSES**			42,088	49,888	7,801	18.53%
28	**TOTAL (LESS ACCTS 766 & 767)**			42,088	49,888	7,801	18.53%

NOTE: See Volume II for variance explanations.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - A&G EXPENSES (.8) - 1995 SEWER

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-8(S)
Page 4 of 4
Preparer: Bencini
Recap Schedule: B-8(S)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount	Difference %
1	701.1-.8	Salaries & Wages - Employees	67,311	71,139	3,828	5.69%
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.8	Employee Pensions & Benefits	16,134	17,666	1,532	9.49%
4	710.1-.8	Purchased Sewer	0	0	0	0.00%
5	711.1-.8	Sludge Removal	0	0	0	0.00%
6	715.1-.8	Purchased Power	1,114	1,267	153	13.73%
7	716.1-.8	Fuel for Power Production	0	0	0	0.00%
8	718.1-.8	Chemicals	0	0	0	0.00%
9	720.1-.8	Materials & Supplies	3,506	3,385	(121)	(3.45%)
10	731.1-.8	Contractual Services - Eng.	0	567	567	100.00%
11	732.1-.8	Contractual Services - Acct.	2,912	3,009	97	3.33%
12	733.1-.8	Contractual Services - Legal	2,308	1,813	(495)	(21.46%)
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.8	Contractual Services - Other	8,040	4,676	(3,364)	(41.85%)
15	741.1-.8	Rental of Real Building/Real Property	2,270	2,690	420	18.49%
16	742.1-.8	Rental of Equipment	154	123	(31)	(20.30%)
17	750.1-.8	Transportation Expense	847	1,316	469	55.34%
18	756.1-.8	Insurance - Vehicle	1,911	2,062	151	7.91%
19	757.1-.8	Insurance - General Liability	4,373	4,240	(133)	(3.05%)
20	758.1-.8	Insurance - Workman's Comp	1,198	1,273	75	6.22%
21	759.1-.8	Insurance - Other	397	421	24	6.05%
22	760.1-.8	Advertising Expense	471	459	(12)	(2.56%)
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	2,110	3,165	1,055	50.01%
24	767.1-.8	Reg. Comm. Exp. - Other	1,550	1,021	(529)	(34.13%)
25	770.1-.8	Bad Debt Expense	0	0	0	0.00%
26	775.1-.8	Miscellaneous Expenses	22,314	20,872	(1,442)	(6.46%)
27	**TOTAL SEWER O & M EXPENSES**		138,920	141,162	2,242	1.61%
28	**TOTAL (LESS ACCTS 766 & 767)**		135,260	136,976	1,716	1.27%

NOTE: See Volume II for variance explanations.

CONTRACTUAL SERVICES - 1995

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. *[x] 13 Month Ave. [ ]*
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

FPSC
Schedule: B-9(S)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
1	**See Volume II for detailed support.**			

ANALYSIS OF RATE CASE EXPENSE - 1995

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

FPSC
Schedule: B-10
Page 1 of 1
Preparer: Ludsen

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	See Volume II, Allocation of 1995 Rate Case Expense for detail.				
2					
3					
4					
5					
6					
7					

8 Estimate Through
9 [ ] PAA
10 [x] Commission Hearing
11
12 Amortization Period 4 Years
13 Explanation if different from Section 367.0816, Florida Statutes:
14

Line No.	Amortization of Rate Case Expense:		(A) Total	(B) Sewer
15				
16				
17				
18	Prior Unamortized Rate Case Expense			
19	Marco Island	Docket No. 920655-WS	$134,310	
20	Uniform	Docket No. 920199-WS	840,374	
21	Lehigh	Docket No. 911188-WS	99,988	
22			1,074,672	
23	Current Rate Case Expense			
24				
25	Total Projected Rate Case Expense			
26				
27	Annual Amortization		$373,256	$3,165

28
29 Method of Allocation Between Plants:
30 Average Number of Customers (Plant Specific)
31 See Volume II, Allocation of 1995 Rate Case Expense for detail.
32

ANALYSIS OF MAJOR SEWER MAINTENANCE PROJECTS - 1995
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide an analysis of all maintenance projects greater than 2% of the projected test year revenues per system which occurred during the 2 years prior to the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description of the total cost or budgeted amount and how often the project should be repeated.

FPSC
Schedule: B-11(S)
Page 1 of 1
Preparer: Kimball

(1)	(2)	(3)	(4)
	Maintenance projects greater than 2% of test year revenues per system		
Line No.	Date	Description	Total Sewer Cost	How often to repeat
1	**See Volume II for detailed support.**			

Note: May not cross foot due to rounding.

ALLOCATION OF EXPENSES - 1995

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

FPSC
Schedule: B-12(S)
Page 1 of 1
Preparer: Kimball

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules
1	**Please refer to Volume II for a complete description of allocated items, the allocation percentages,**											
2	**a description of the allocation methods, the amounts allocated and supporting schedules.**											
3												
4	**For rate making purposes, the following are the items which are allocated in this filing:**											
5												
6	A-SCHEDULES (RATE BASE):											
7												
8												
9												

10	Allocated Items	Allocation Basis	Recap Schedules
11			
12	(A) Deferred Taxes	Avg Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-2 (S)
13			
14	(B) General Plant	Average No. of Customers (Total Company)	A-6 (S)
15			
16	(C) General Plant Blanket Additions	Average No. of Customers (Total Company)	A-6 (S)
17			
18	(D) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-10 (S)
19			
20	(E) Unfunded OPEBs	Average No. of Customers (Total Company)	A-17 (S)
21			
22			
23			
24			
25			
26	B-SCHEDULES (INCOME STATEMENT):		
27			
28			
29			

30	Allocated Items	Allocation Basis	Recap Schedules
31			
32	(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-6 (S)
33			
34	(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-6 (S)
35			
36	(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	B-17 (S)
37			
38	(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-6 (S)
39			
40	(E) Property Taxes	Net Taxable Value	B-15 (S)

Note: May not cross foot due to rounding.

SCHEDULE OF NET SEWER DEPRECIATION EXPENSE - 1995
SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-14(S)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S),B-18 (S)
Supporting Schedules: A-6(S),F-Schedules

Line No.	(1)	(2) 1995 Avg. Adj. PIS	(3) DEPRECIATION RATE Life	(4) DEPRECIATION RATE Rate (%)	(5) 1995 DEPRECIATION EXPENSE Per Books	(6) 1995 DEPRECIATION EXPENSE Utility Adjustment	(7) 1995 DEPRECIATION EXPENSE Adjusted Depreciation Expense	(8) 1995 USED & USEFUL DEPRECIATION EXPENSE Non-used and Useful Percentage	(9) 1995 USED & USEFUL DEPRECIATION EXPENSE Non-used and Useful Amount	(10) 1995 USED & USEFUL DEPRECIATION EXPENSE Used and Useful Depreciation Exp.
1	**INTANGIBLE PLANT**									
2	351.1 Organization	0	0	NA	0	0	0	0.00%	0	0
3	352.1 Franchises	1	40	2.50%	0	0	0	0.00%	0	0
4	389.1 Other Plant & Misc. Equipment	0	30	3.33%	0	0	0	0.00%	0	0
5	**COLLECTION PLANT**									
6	353.2 Land & Land Rights	0	NA	NA	0	0	0	0.00%	0	0
7	354.2 Structures & Improvements	0	30	3.33%	0	0	0	5.34%	0	0
8	360.2 Collection Sewers - Force	1,772,431	50	2.00%	35,449	0	35,449	5.34%	1,892	33,557
9	361.2 Collection Sewers - Gravity	735,908	50	2.00%	14,718	0	14,718	5.34%	785	13,933
10	362.2 Special Collecting	0	50	2.00%	0	0	0	0.00%	0	0
11	363.2 Services to Customers	132,244	50	2.00%	2,645	0	2,645	0.00%	0	2,645
12	364.2 Flow Measuring Devices	43,094	30	3.33%	1,435	0	1,435	0.00%	0	1,435
13	365.2 Flow Measuring Installation	0	30	3.33%	0	0	0	0.00%	0	0
14	389.2 Other Plant & Misc. Equipment	0	30	3.33%	0	0	0	0.00%	0	0
15	**SYSTEM PUMPING PLANT**									
16	353.3 Land & Land Rights	41,335	NA	NA	0	0	0	0.00%	0	0
17	354.3 Structures & Improvements	(0)	30	3.33%	(0)	0	(0)	5.34%	0	(0)
18	370.3 Receiving Wells	7,696	30	3.33%	256	0	256	5.34%	14	242
19	371.3 Pumping Equipment	162,837	15	6.67%	10,861	0	10,861	5.34%	580	10,281
20	389.3 Other Plant & Misc. Equipment	0	30	3.33%	0	0	0	5.34%	0	0
21	**TREATMENT AND DISPOSAL PLANT**									
22	353.4 Land & Land Rights	0	NA	NA	0	0	0	0.00%	0	0
23	354.4 Structures & Improvements	2,364	30	3.33%	79	0	79	0.00%	0	79
24	380.4 Treatment & Disposal	(1)	15	6.67%	(0)	0	(0)	0.00%	0	(0)
25	381.4 Plant Sewers	(0)	30	3.33%	(0)	0	(0)	0.00%	0	(0)
26	382.4 Outfall Sewer Lines	0	30	3.33%	0	0	0	0.00%	0	0
27	389.4 Other Plant & Misc. Equipment	0	30	3.33%	0	0	0	0.00%	0	0
28	**GENERAL PLANT**									
29	353.5 Land & Land Rights	7,957	NA	NA	0	0	0	0.00%	0	0
30	354.5 Structures & Improvements	75,194	40	2.50%	1,880	0	1,880	0.00%	0	1,880
31	390.5 Office Furniture & Equipment	46,387	15	6.67%	3,094	0	3,094	0.00%	0	3,094
32	390.51 Computer Equipment	112,381	6	16.67%	18,734	0	18,734	0.00%	0	18,734
33	391.5 Transportation Equipment	67,129	6	16.67%	11,190	0	11,190	0.00%	0	11,190
34	392.5 Stores Equipment	713	18	5.56%	40	0	40	0.00%	0	40
35	393.5 Tools, Shop & Garage Equipment	25,464	16	6.25%	1,592	0	1,592	0.00%	0	1,592
36	394.5 Laboratory Equipment	15,397	15	6.67%	1,027	0	1,027	0.00%	0	1,027
37	395.5 Power Operated Equipment	24,433	12	8.33%	2,035	0	2,035	0.00%	0	2,035
38	396.5 Communication Equipment	12,667	10	10.00%	1,267	0	1,267	0.00%	0	1,267
39	397.5 Miscellaneous Equipment	5,931	15	6.67%	396	0	396	0.00%	0	396
40	398.5 Other Tangible Plant	4,709	10	10.00%	471	0	471	0.00%	0	471
41	**INTANGIBLE PLANT**	1		2.50%	0	0	0	0.00%	0	0
42	**COLLECTION PLANT**	2,683,677		2.02%	54,247	0	54,247	4.93%	2,677	51,570
43	**SYSTEM PUMPING PLANT**	211,870		5.25%	11,118	0	11,118	5.34%	594	10,524
44	**TREATMENT AND DISPOSAL PLANT**	2,363		3.33%	79	0	79	0.00%	0	79
45	**GENERAL PLANT**	396,363		10.47%	41,725	0	41,725	0.00%	0	41,725
46	**TOTAL DEPRECIATION EXPENSE**	3,296,274		3.25%	107,168	0	107,168	3.05%	3,271	103,897
47	**LESS: AMORTIZATION OF CIAC**				(2,234)	0	(2,234)		46	(2,280)
48	**NET DEPRECIATION EXPENSE - SEWER**				104,934	0	104,934		3,317	101,617

Column:
(2) from Schedule A-6, page 1, column 11
(8) from F Schedules

Note: May not cross foot due to rounding.

SCHEDULE OF NET SEWER DEPRECIATION EXPENSE - 1995
CIAC AMORTIZATION EXPENSE

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-14(S)
Page 2 of 3
Preparer: Kimball
Recap Schedules: B-14(S)1/3
Supporting Schedules: A-12(S), B-14(S)3/3

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				1995 CIAC AMORTIZATION EXPENSE			1995 USED & USEFUL CIAC AMORTIZATION EXPENSE		
Line No.	SEWER CIAC Classifications	1995 Avg. Adj. CIAC Balance	CIAC Amort. Composite Rate	Per Books	Utility Adjustment	Utility Adjusted CIAC Amort.	Composite Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful CIAC Amort.
1	Plant Capacity Fees	11,048	3.33%	368	0	368	0.00%	0	368
2	Line/Main Extension Fees	0	2.29%	0	0	0	0.00%	0	0
3	Contributed Lines	0	2.29%	0	0	0	4.93%	0	0
4	Contributed Property Other Than Lines	(37,228)	2.29%	(853)	0	(853)	5.34%	(46)	(807)
5	Service Installation Fees	135,933	2.00%	2,719	0	2,719	0.00%	0	2,719
6	**TOTAL SEWER CIAC AMORT. EXPENSE**	109,754		2,234	0	2,234		(46)	2,280

Column:
(2) is from A-12(S)
(3) is from B-14 (page 3 of 3)
(7) is from B- 14 (page 1 of 3)

Notes:
1) The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-14 (S) (Page 1 of 3)

SCHEDULE OF NET SEWER DEPRECIATION EXPENSE - 1995
COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-14(S)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-14(S)1/3,2/3
Supporting Schedules: A-6(S)

Line No.	(1) SEWER CIAC Classifications and Associated Plant Accounts	(2) 1995 COMPOSITE CIAC AMORTIZATION RATE Average Adjusted UPIS	(3) Average Adjusted Dep. Exp.	(4) Composite CIAC Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	364.2 Flow Measuring Devices	43,094	1,435	3.33%
3	365.2 Flow Measuring Installation	0	0	0.00%
4	354.4 Structures & Improvements	2,364	79	3.33%
5	380.4 Treatment & Disposal	(1)	0	6.67%
6	381.4 Plant Sewers	(0)	0	3.33%
7	382.4 Outfall Sewer Lines	0	0	3.33%
8	389.4 Other Plant & Misc. Equipment	0	0	0.00%
9	**COMPOSITE RATE**	45,457	1,514	3.33%
10	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
11	354.2 Structures & Improvements	0	0	0.00%
12	360.2 Collection Sewers - Force	1,772,431	35,449	2.00%
13	361.2 Collection Sewers - Gravity	735,908	14,718	2.00%
14	362.2 Special Collecting	0	0	0.00%
15	389.2 Other Plant & Misc. Equipment	0	0	0.00%
16	354.3 Structures & Improvements	(0)	0	3.33%
17	370.3 Receiving Wells	7,698	256	3.33%
18	371.3 Pumping Equipment	162,837	10,861	6.67%
19	389.3 Other Plant & Misc. Equipment	0	0	0.00%
20	**COMPOSITE RATE**	2,678,873	61,284	2.29%
21	**SERVICE INSTALLATION FEES:**			
22	363.2 Services to Customers	132,244	2,645	2.00%
23	**COMPOSITE RATE**	132,244	2,645	2.00%
24	**OTHERS: (Weighted Average of Above Rates):**			
25	Plant Capacity Fees (Line 9)	45,457	1,514	3.33%
26	Line/Main Extension Fees & Contributed Lines (Line 20)	2,678,873	61,284	2.29%
27	Service Installation Fees (Line 23)	132,244	2,645	2.00%
28	**COMPOSITE RATE**	2,856,574	65,443	2.29%

Column:
(2) is From Schedule B-14(S), page 1, column 2.
(3) is From Schedule B-14(S), page 1, column 7.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER TAXES OTHER THAN INCOME - 1995
UNDER PRESENT INCOME

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (S)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)
		1995 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	53,434	0	53,434	B-4(S)	
2	**PAYROLL TAXES: (8.0%)**	11,964	0	11,964	B-6(S)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL**	11,964	0	11,964		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	21,302	0	21,302		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	21,302	0	21,302		
10	Non-used & Useful Percent			4.40%	A-6(S)7/7	
11	Non-used & Useful Amount		(937)	(937)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	21,302	(937)	20,365		
13	**OTHER:**	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	**TOTAL**	0	0	0		
18	**TOTAL TAXES OTHER (PRESENT INCOME)**	86,700	(937)	85,763		B-2(S)1/3,2/3

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER INCOME TAXES - 1995
UNDER PRESENT INCOME

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

FPSC
Schedule: B-17(S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S)

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	1,187,427	0	1,187,427	B-4(S)
3	Less:				
4	O & M Expenses	1,233,365	0	1,233,365	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	101,617	0	101,617	B-14(S)
6	Amortization	0	98,496	98,496	B-18(S), A-21(S)
7	Taxes Other Than Income	86,700	(937)	85,763	B-15(S)
8	Pre-Tax Operating Expenses	1,421,682	97,559	1,519,241	
9	**PRE-TAX OPERATING INCOME**	(234,255)	(97,559)	(331,814)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(234,255)	(97,559)	(331,814)	
12	Less:				
13	Interest Expense:				
14	Rate Base	3,595,407	0	3,595,407	A-2(S)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(S)
16	*Total Interest Expense*	181,568	0	181,568	C-3
17	Net Taxable Income (L11 - L16)	(415,823)	(97,559)	(513,382)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-2(S)3/3
19	Subtotal Income Taxes (L17 x L18)	(160,404)	(37,633)	(198,037)	
20	Less:				
21	Parent Debt Adjustment	5,102	0	5,102	C-1(S)
22	Investment Tax Credit	813	0	813	C-7(S)
23	**TOTAL INCOME TAXES**	(166,319)	(37,633)	(203,952)	

SCHEDULE OF SEWER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1995

Company: SSU / Hillsborough / Seaboard
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that shows the calculation of the acquisition adjustment amortization expense for the test year.

FPSC
Schedule: B-18 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedule: B-2 (S)

	(1)	(2)	(3)	(4)	(5)	(6)
		ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Average Adjusted Acquisition Adjustment Balance	0			A-20 (S)	
2	Last Authorized Amortization Rate	2.50%				
3	Total Amortization Expense	0	0	0		A-20 (S)
4	Less: Non-Used & Useful Amort. Exp.	0	0	0	From Below	
5	**NET AMORTIZATION EXPENSE**	0	0	0		B-2 (S)

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

		1995 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Adjusted Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
6	Total Amortization Expense	0	0	0	From Above	
7	Composite Non-Used & Useful Depreciation Expense (%)	3.05%	0.00%	3.05%	B-14 (S)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

SCHEDULE OF SEWER RATE BASE - 1995
SUMMARY

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-2 (S)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) 1995 AVERAGE RATE BASE Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedules
1	Utility Plant in Service	10,041,818	0	10,041,818	A-6 (S)
2	Utility Land & Land Rights	61,284	0	61,284	A-6 (S)
3	Non-Used and Useful	(793,319)	0	(793,319)	A-7 (S)
4	Construction Work in Progress	0	0	0	A-6 (S)
5	Accumulated Depreciation	(3,246,400)	0	(3,246,400)	A-10 (S)
6	CIAC	(3,907,547)	0	(3,907,547)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	(74,534)	(74,534)	A-12 (S)
8	Accumulated Amortization of CIAC	805,254	0	805,254	A-14 (S)
9	Acquisition Adjustments	0	0	0	A-20 (S)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (S)
11	Advances for Construction	0	0	0	A-16 (S)
12	Unfunded Post-Retirement Benefits	(31,555)	0	(31,555)	Vol. II
13	Deferred Taxes	379,020	0	379,020	C-7 (S)
14	Working Capital Allowance	143,792	0	143,792	A-17 (S)
15	Other	0	0	0	A-21(S)
16	**TOTAL SEWER RATE BASE**	3,452,346	(74,534)	3,377,813	

SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER RATE BASE - 1995

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC
Schedule: A-3 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**A. UTILITY PLANT IN SERVICE:**			A-6 (S)
2	1.	0	0	
3				
4	2.	0	0	
5				
6				
7		0	0	
8	**B. UTILITY LAND & LAND RIGHTS:**			A-6 (S)
9	1.	0	0	
10				
11	2.	0	0	
12				
13				
14		0	0	
15	**C. NON-USED AND USEFUL:**			A-7 (S)
16	1.	0	0	
17				
18	2.	0	0	
19				
20				
21		0	0	
22	**D. CONSTRUCTION WORK IN PROGRESS:**			
23	1.	0	0	
24				
25	2.	0	0	
26				
27				
28		0	0	
29	**E. ACCUMULATED DEPRECIATION:**			A-10 (S)
30	1.	0	0	
31				
32	2.	0	0	
33				
34				
35		0	0	
36	**F. CIAC:**			A-12 (S)
37	1. FPSC Margin Reserve	(149,067)	(74,534)	
38				
39	2.	0	0	
40				
41				
42		(149,067)	(74,534)	
43				
44	**SUBTOTAL**	(149,067)	(74,534)	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER RATE BASE-1995

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC
Schedule: A-3 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**G. ACCUMULATED AMORTIZATION OF CIAC:**			A-14 (S)
2	1.	0	0	
3				
4	2.	0	0	
5				
6		0	0	
7	**H. ACQUISITION ADJUSTMENTS:**			A-20 (S)
8	1.	0	0	
9				
10	2.	0	0	
11				
12		0	0	
13	**I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:**			A-20 (S)
14	1.	0	0	
15				
16	2.	0	0	
17				
18		0	0	
19	**J. ADVANCES FOR CONSTRUCTION:**			A-16 (S)
20	1.	0	0	
21				
22	2.	0	0	
23				
24		0	0	
25	**K. DEFERRED TAXES:**			C-6 (S)
26	1.	0	0	
27				
28	2.	0	0	
29				
30		0	0	
31	**L. WORKING CAPITAL ALLOWANCE:**			A-17 (S)
32	1.	0	0	
33				
34	2.	0	0	
35		0	0	
36	***M. OTHER***			A-21(S)
37	1.	0	0	
38				
39	2.	0	0	
40		0	0	
41				
42	**TOTAL SEWER RATE BASE UTILITY ADJUSTMENTS**	(149,067)	(74,534)	

7/11/95 4:22 PM A03S2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER PLANT IN SERVICE - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-4 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer Plant In Service Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER PLANT IN SERVICE - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-4 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Sewer Plant In Service Year-End Balances
1	**12/31/90 Balance**		0
2			
3			
4	1991 Additions		0
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		0
6			
8	**12/31/91 Balance**		0
9	**12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93**		7,502,939
10	Utility Adjustment to ordered balance (1)		180,009
11	1992 Additions		229,252
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		229,252
15	**12/31/92 Balance**		7,912,200
16			
17			
18	1993 Additions		326,227
19	1993 Retirements		8,500
20	1993 Adjustments	General Plant Allocation True-up	(86,253)
21	1993 Net Additions		231,473
22	**12/31/93 Balance**		8,143,674
23			
24			
25	1994 Additions		1,370,563
26	1994 Retirements		31,756
27	1994 Adjustments		0
28	1994 Net Additions		1,338,807
29	**12/31/94 Balance**		9,482,481
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(6,411)
32	1995 Additions		1,321,778
33	1995 Retirements		67,715
34	1995 Adjustments		0
35	1995 Net Additions		1,254,063
36	**12/31/95 Balance**		10,730,133
37			
38			
39	1996 Additions		
40	1996 Retirements		
41	1996 Adjustments		
42	1996 Net Additions		
43	**12/31/96 Balance**		

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

7/11/95 4:22 PM A04S2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the beginning, ending and average balances of PIS by account for the the prior year and the test year.

FPSC
Schedule: A-8 (S)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-4(S)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/94	(3) Net Additions 12/31/94 - 12/31/95 Gross	(4) Retirements	(5) Net	(6) 1995 PLANT IN SERVICE Balance Per Books 12/31/95	(7) Utility Adjustments	(8) Adjusted Balance 12/31/95	(9) 1995 AVERAGE BALANCE Balance Per Books	(10) Utility Adjustments	(11) Adjusted Utility Balance
1	**INTANGIBLE PLANT**										
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	5,175	0	0	0	5,175	0	5,175	5,175	0	5,175
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**										
6	353.2 Land & Land Rights	40,867	0	0	0	40,867	0	40,867	40,867	0	40,867
7	354.2 Structures & Improvements	3,999	0	0	0	3,999	0	3,999	3,999	0	3,999
8	360.2 Collection Sewers - Force	398,164	0	0	0	398,164	0	398,164	398,164	0	398,164
9	361.2 Collection Sewers - Gravity	2,818,799	3,197	0	3,197	2,821,996	0	2,821,996	2,820,397	0	2,820,397
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	768,022	1,519	0	1,519	769,541	0	769,541	768,781	0	768,781
12	364.2 Flow Measuring Devices	3,844	0	0	0	3,844	0	3,844	3,844	0	3,844
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**										
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	376,166	0	0	0	376,166	0	376,166	376,166	0	376,166
19	371.3 Pumping Equipment	1,084,945	131,928	(18,000)	113,928	1,198,873	0	1,198,873	1,141,909	0	1,141,909
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**										
22	353.4 Land & Land Rights	3,672	0	0	0	3,672	0	3,672	3,672	0	3,672
23	354.4 Structures & Improvements	1,006,886	391,001	0	391,001	1,397,887	0	1,397,887	1,202,387	0	1,202,387
24	380.4 Treatment & Disposal	1,638,477	547,798	(40,901)	506,897	2,145,374	0	2,145,374	1,891,926	0	1,891,926
25	381.4 Plant Sewers	392,586	0	0	0	392,586	0	392,586	392,586	0	392,586
26	382.4 Outfall Sewer Lines	100,141	103,356	0	103,356	203,497	0	203,497	151,819	0	151,819
27	389.4 Other Plant & Misc. Equipment	63,173	0	0	0	63,173	0	63,173	63,173	0	63,173
28	**GENERAL PLANT**										
29	353.5 Land & Land Rights	16,744	0	0	0	16,744	0	16,744	16,744	0	16,744
30	354.5 Structures & Improvements	149,276	18,111	(213)	17,897	167,173	0	167,173	158,224	0	158,224
31	390.5 Office Furniture & Equipment	91,077	13,064	0	13,064	104,140	0	104,140	97,608	0	97,608
32	390.51 Computer Equipment	224,384	24,174	0	24,174	248,559	0	248,559	236,471	0	236,471
33	391.5 Transportation Equipment	136,533	17,768	(8,331)	9,437	145,970	0	145,970	141,252	0	141,252
34	392.5 Stores Equipment	1,483	38	0	38	1,520	0	1,520	1,501	0	1,501
35	393.5 Tools, Shop & Garage Equipment	51,039	5,107	(21)	5,086	56,125	0	56,125	53,582	0	53,582
36	394.5 Laboratory Equipment	14,486	35,821	0	35,821	50,309	0	50,309	32,398	0	32,398
37	395.5 Power Operated Equipment	50,601	1,864	(43)	1,822	52,223	0	52,223	51,412	0	51,412
38	396.5 Communication Equipment	23,022	7,263	0	7,263	30,285	0	30,285	26,654	0	26,654
39	397.5 Miscellaneous Equipment	12,170	826	(205)	621	12,790	0	12,790	12,480	0	12,480
40	398.5 Other Tangible Plant	338	19,142	0	19,142	19,479	0	19,479	9,909	0	9,909
41	**INTANGIBLE PLANT**	5,175	0	0	0	5,175	0	5,175	5,175	0	5,175
42	**COLLECTION PLANT**	4,033,895	4,716	0	4,716	4,038,411	0	4,038,411	4,036,053	0	4,036,053
43	**SYSTEM PUMPING PLANT**	1,461,111	131,928	(18,000)	113,928	1,575,039	0	1,575,039	1,518,075	0	1,518,075
44	**TREATMENT AND DISPOSAL PLANT**	3,204,936	1,042,155	(40,901)	1,001,254	4,206,190	0	4,206,190	3,705,563	0	3,705,563
45	**GENERAL PLANT**	771,154	142,979	(8,814)	134,164	905,318	0	905,318	838,236	0	838,236
46	**TOTAL PLANT IN SERVICE**	9,476,070	1,321,778	(67,715)	1,254,063	10,730,133	0	10,730,133	10,103,102	0	10,103,102
47	**LAND & LAND RIGHTS**	61,284	0	0	0	61,284	0	61,284	61,284	0	61,284
48	**TOTAL PIS LESS LAND**	9,414,787	1,321,778	(67,715)	1,254,063	10,668,849	0	10,668,849	10,041,818	0	10,041,818

7/11/95 4:23 PM A06S1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide month ending balances for PIS by account for each month of the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-6 (S)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-4(S)
Supporting Schedule: A-3(S)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/95	(15) Net Additions	(16) Average Balance 1995
1	**INTANGIBLE PLANT**															
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	5,175	5,175	5,175	5,175	5,175	5,175	5,175	5,175	5,175	5,175	5,175	5,175	5,175	0	5,175
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**															
6	353.2 Land & Land Rights	40,867	40,867	40,867	40,867	40,867	40,867	40,867	40,867	40,867	40,867	40,867	40,867	40,867	0	40,867
7	354.2 Structures & Improvements	3,999	3,999	3,999	3,999	3,999	3,999	3,999	3,999	3,999	3,999	3,999	3,999	3,999	0	3,999
8	360.2 Collection Sewers - Force	398,164	398,164	398,164	398,164	398,164	398,164	398,164	398,164	398,164	398,164	398,164	398,164	398,164	0	398,164
9	361.2 Collection Sewers - Gravity	2,818,799	2,818,799	2,818,799	2,818,799	2,818,799	2,820,968	2,820,968	2,820,968	2,820,968	2,820,968	2,820,968	2,820,968	2,821,996	3,197	2,820,397
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	768,022	768,022	768,022	768,022	768,022	769,052	769,052	769,052	769,052	769,052	769,052	769,052	769,541	1,519	768,781
12	364.2 Flow Measuring Devices	3,844	3,844	3,844	3,844	3,844	3,844	3,844	3,844	3,844	3,844	3,844	3,844	3,844	0	3,844
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**															
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	376,166	376,166	376,166	376,166	376,166	376,166	376,166	376,166	376,166	376,166	376,166	376,166	376,166	0	376,166
19	371.3 Pumping Equipment	1,084,945	1,084,945	1,084,945	1,089,921	1,089,921	1,089,921	1,198,873	1,198,873	1,198,873	1,198,873	1,198,873	1,198,873	1,198,873	113,928	1,141,909
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**															
22	353.4 Land & Land Rights	3,672	3,672	3,672	3,672	3,672	3,672	3,672	3,672	3,672	3,672	3,672	3,672	3,672	0	3,672
23	354.4 Structures & Improvements	1,006,886	1,285,234	1,285,234	1,285,234	1,285,234	1,291,982	1,394,688	1,394,688	1,394,688	1,394,688	1,394,688	1,394,688	1,397,887	391,001	1,202,387
24	380.4 Treatment & Disposal	1,638,477	1,638,477	1,638,477	1,638,477	1,638,477	1,638,477	2,145,374	2,145,374	2,145,374	2,145,374	2,145,374	2,145,374	2,145,374	506,897	1,891,926
25	381.4 Plant Sewers	392,586	392,586	392,586	392,586	392,586	392,586	392,586	392,586	392,586	392,586	392,586	392,586	392,586	0	392,586
26	382.4 Outfall Sewer Lines	100,141	100,141	100,141	100,141	100,141	100,141	203,497	203,497	203,497	203,497	203,497	203,497	203,497	103,356	151,819
27	389.4 Other Plant & Misc. Equipment	63,173	63,173	63,173	63,173	63,173	63,173	63,173	63,173	63,173	63,173	63,173	63,173	63,173	0	63,173
28	**GENERAL PLANT**															
29	353.5 Land & Land Rights	16,744	16,744	16,744	16,744	16,744	16,744	16,744	16,744	16,744	16,744	16,744	16,744	16,744	0	16,744
30	354.5 Structures & Improvements	149,276	149,392	149,615	149,855	150,040	150,132	158,206	158,225	158,225	158,225	158,225	158,225	167,173	17,897	158,224
31	390.5 Office Furniture & Equipment	91,077	91,160	91,322	91,500	91,634	91,701	97,526	97,541	97,541	97,541	97,541	97,541	104,140	13,064	97,608
32	390.51 Computer Equipment	224,384	224,539	224,839	225,168	225,417	225,540	236,319	236,346	236,346	236,346	236,346	236,346	248,559	24,174	236,471
33	391.5 Transportation Equipment	136,533	136,647	136,827	136,817	136,946	137,037	144,869	144,869	144,869	144,869	144,869	144,869	145,970	9,437	141,252
34	392.5 Stores Equipment	1,483	1,483	1,483	1,484	1,484	1,484	1,501	1,501	1,501	1,501	1,501	1,501	1,520	38	1,501
35	393.5 Tools, Shop & Garage Equipment	51,039	51,072	51,135	51,204	51,256	51,282	53,559	53,565	53,565	53,565	53,565	53,565	56,125	5,086	53,582
36	394.5 Laboratory Equipment	14,488	14,717	15,161	15,649	16,018	16,200	32,173	32,212	32,212	32,212	32,212	32,212	50,309	35,821	32,398
37	395.5 Power Operated Equipment	50,601	50,612	50,632	50,654	50,671	50,679	51,421	51,423	51,423	51,423	51,423	51,423	52,223	1,622	51,412
38	396.5 Communication Equipment	23,022	23,069	23,159	23,257	23,332	23,369	26,608	26,616	26,616	26,616	26,616	26,616	30,285	7,263	26,654
39	397.5 Miscellaneous Equipment	12,170	12,175	12,184	12,189	12,197	12,201	12,567	12,567	12,567	12,567	12,567	12,567	12,790	621	12,480
40	398.5 Other Tangible Plant	338	460	697	958	1,155	1,253	9,788	9,809	9,809	9,809	9,809	9,809	19,479	19,142	9,809
41	**INTANGIBLE PLANT**	5,175	5,175	5,175	5,175	5,175	5,175	5,175	5,175	5,175	5,175	5,175	5,175	5,175	0	5,175
42	**COLLECTION PLANT**	4,033,695	4,033,695	4,033,695	4,033,695	4,033,695	4,036,895	4,036,895	4,036,895	4,036,895	4,036,895	4,036,895	4,036,895	4,038,411	4,716	4,036,053
43	**SYSTEM PUMPING PLANT**	1,461,111	1,461,111	1,461,111	1,466,087	1,466,087	1,466,087	1,575,039	1,575,039	1,575,039	1,575,039	1,575,039	1,575,039	1,575,039	113,928	1,518,075
44	**TREATMENT AND DISPOSAL PLANT**	3,204,936	3,483,284	3,483,284	3,483,284	3,483,284	3,490,032	4,202,991	4,202,991	4,202,991	4,202,991	4,202,991	4,202,991	4,206,190	1,001,254	3,705,563
45	**GENERAL PLANT**	771,154	772,069	773,799	775,477	776,893	777,622	841,280	841,417	841,417	841,417	841,417	841,417	905,318	134,164	838,236
46	**TOTAL PLANT IN SERVICE**	9,476,070	9,755,333	9,757,064	9,763,718	9,765,134	9,775,811	10,661,379	10,661,516	10,661,516	10,661,516	10,661,516	10,661,516	10,730,133	1,254,063	10,103,102
47	**LAND & LAND RIGHTS**	61,284	61,284	61,284	61,284	61,284	61,284	61,284	61,284	61,284	61,284	61,284	61,284	61,284	0	61,284
48	**TOTAL PIS LESS LAND**	9,414,787	9,694,050	9,695,780	9,702,434	9,703,850	9,714,527	10,600,096	10,600,232	10,600,232	10,600,232	10,600,232	10,600,232	10,668,849	1,254,063	10,041,818

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-6 (S)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Net Additions	(15) Average Net Additions 1995
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	2,169	0	0	0	0	0	0	1,028	3,197	1,599
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	1,031	0	0	0	0	0	0	489	1,519	760
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	4,977	0	0	108,952	0	0	0	0	0	0	113,928	56,964
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	278,348	0	0	0	6,748	102,706	0	0	0	0	0	3,199	391,001	195,501
24	380.4 Treatment & Disposal	0	0	0	0	0	506,897	0	0	0	0	0	0	506,897	253,449
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	103,356	0	0	0	0	0	0	103,356	51,678
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	116	224	240	185	92	8,073	19	0	0	0	0	8,948	17,897	8,949
31	390.5 Office Furniture & Equipment	84	162	178	135	67	5,825	14	0	0	0	0	6,600	13,064	6,532
32	390.51 Computer Equipment	155	300	329	249	123	10,779	27	0	0	0	0	12,213	24,174	12,087
33	391.5 Transportation Equipment	114	180	(11)	130	91	7,832	(0)	0	0	0	0	1,102	9,437	4,718
34	392.5 Stores Equipment	0	0	1	0	0	17	0	0	0	0	0	19	38	19
35	393.5 Tools, Shop & Garage Equipment	33	63	69	52	26	2,277	6	0	0	0	0	2,560	5,086	2,543
36	394.5 Laboratory Equipment	229	444	487	369	183	15,973	39	0	0	0	0	18,097	35,821	17,911
37	395.5 Power Operated Equipment	11	20	21	17	8	742	2	0	0	0	0	800	1,622	811
38	396.5 Communication Equipment	46	90	99	75	37	3,239	8	0	0	0	0	3,669	7,263	3,632
39	397.5 Miscellaneous Equipment	5	9	5	7	4	366	0	0	0	0	0	223	621	310
40	398.5 Other Tangible Plant	123	237	260	197	98	8,535	21	0	0	0	0	9,670	19,142	9,571
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	3,200	0	0	0	0	0	0	1,517	4,716	2,359
43	**SYSTEM PUMPING PLANT**	0	0	4,977	0	0	108,952	0	0	0	0	0	0	113,928	56,964
44	**TREATMENT AND DISPOSAL PLANT**	278,348	0	0	0	6,748	712,959	0	0	0	0	0	3,199	1,001,254	500,628
45	**GENERAL PLANT**	915	1,731	1,677	1,416	729	63,658	136	0	0	0	0	63,902	134,164	67,083
46	**TOTAL NET ADDITIONS**	279,263	1,731	6,654	1,416	10,677	885,569	136	0	0	0	0	68,617	1,254,063	627,034
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	279,263	1,731	6,654	1,416	10,677	885,569	136	0	0	0	0	68,617	1,254,063	627,034

1084

Note: May not cross ... due to rounding.

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-6 (S)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Gross Additions	(15) Ave. Gross Additions 1995
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	2,169	0	0	0	0	0	0	1,028	3,197	1,599
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	1,031	0	0	0	0	0	0	489	1,519	760
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	15,477	0	0	116,452	0	0	0	0	0	0	131,928	65,964
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	278,348	0	0	0	6,748	102,706	0	0	0	0	0	3,199	391,001	195,501
24	380.4 Treatment & Disposal	0	0	0	0	0	547,798	0	0	0	0	0	0	547,798	273,899
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	103,356	0	0	0	0	0	0	103,356	51,678
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	116	225	246	187	92	8,076	20	0	0	0	0	9,150	18,111	9,055
31	390.5 Office Furniture & Equipment	84	162	178	135	67	5,825	14	0	0	0	0	6,600	13,064	6,532
32	390.51 Computer Equipment	155	300	329	249	123	10,779	27	0	0	0	0	12,213	24,174	12,087
33	391.5 Transportation Equipment	114	220	242	183	91	7,923	20	0	0	0	0	8,976	17,768	8,884
34	392.5 Stores Equipment	0	0	1	0	0	17	0	0	0	0	0	19	38	19
35	393.5 Tools, Shop & Garage Equipment	33	63	69	53	26	2,277	6	0	0	0	0	2,580	5,107	2,554
36	394.5 Laboratory Equipment	229	444	487	369	183	15,973	39	0	0	0	0	18,097	35,821	17,911
37	395.5 Power Operated Equipment	11	21	23	17	8	742	2	0	0	0	0	841	1,664	832
38	396.5 Communication Equipment	46	90	99	75	37	3,239	8	0	0	0	0	3,668	7,263	3,632
39	397.5 Miscellaneous Equipment	5	10	11	8	4	368	1	0	0	0	0	417	826	413
40	398.5 Other Tangible Plant	123	237	260	197	98	8,535	21	0	0	0	0	9,670	19,142	9,571
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	3,200	0	0	0	0	0	0	1,517	4,716	2,359
43	**SYSTEM PUMPING PLANT**	0	0	15,477	0	0	116,452	0	0	0	0	0	0	131,928	65,964
44	**TREATMENT AND DISPOSAL PLANT**	278,348	0	0	0	6,748	753,860	0	0	0	0	0	3,199	1,042,155	521,078
45	**GENERAL PLANT**	915	1,773	1,945	1,473	729	63,754	157	0	0	0	0	72,233	142,979	71,490
46	**TOTAL GROSS ADDITIONS**	279,263	1,773	17,421	1,473	10,677	934,066	157	0	0	0	0	76,949	1,321,778	660,891
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	279,263	1,773	17,421	1,473	10,677	934,066	157	0	0	0	0	76,949	1,321,778	660,891

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-6 (S)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Total Retirements	(15) Average Retirements 1995
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	10,500	0	0	7,500	0	0	0	0	0	0	18,000	9,000
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	40,901	0	0	0	0	0	0	40,901	20,451
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	1	6	1	0	2	1	0	0	0	0	202	213	107
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	40	252	53	0	91	20	0	0	0	0	7,875	8,331	4,166
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	1	0	0	0	0	0	0	0	0	20	21	11
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	1	0	0	0	0	0	0	0	0	40	43	21
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	1	6	1	0	2	0	0	0	0	0	194	205	103
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	0	10,500	0	0	7,500	0	0	0	0	0	0	18,000	9,000
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	40,901	0	0	0	0	0	0	40,901	20,451
45	**GENERAL PLANT**	0	42	267	56	0	96	21	0	0	0	0	8,331	8,814	4,408
46	**TOTAL RETIREMENTS**	0	42	10,767	56	0	48,497	21	0	0	0	0	8,331	67,715	33,859
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	0	42	10,767	56	0	48,497	21	0	0	0	0	8,331	67,715	33,859

1086

Note: May not cross ... due to rounding.

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of adjustments for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-6 (S)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Total Adjustments	(15) Ave. Utility Adjustments 1995
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**TOTAL ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the average balance for plant in service and the non-used and useful percentage and amount.

FPSC
Schedule: A-6 (S)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-2(S),A-7(S)

Line No.	(1) Account No. and Name	(2) Average Adjusted Utility Balance A-6(S) 1 of 7	(3) 1995 NON-USED & USEFUL Percentage F-Schedules	(4) 1995 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	351.1 Organization	0	0.00%	0
3	352.1 Franchises	5,175	0.00%	0
4	389.1 Other Plant & Misc. Equipment	0	0.00%	0
5	**COLLECTION PLANT**			
6	353.2 Land & Land Rights	40,867	0.00%	0
7	354.2 Structures & Improvements	3,999	9.30%	372
8	360.2 Collection Sewers - Force	398,164	9.30%	37,019
9	361.2 Collection Sewers - Gravity	2,820,397	9.30%	262,224
10	362.2 Special Collecting	0	0.00%	0
11	363.2 Services to Customers	768,781	0.00%	0
12	364.2 Flow Measuring Devices	3,844	0.00%	0
13	365.2 Flow Measuring Installation	0	0.00%	0
14	389.2 Other Plant & Misc. Equipment	0	0.00%	0
15	**SYSTEM PUMPING PLANT**			
16	353.3 Land & Land Rights	0	0.00%	0
17	354.3 Structures & Improvements	0	9.30%	0
18	370.3 Receiving Wells	376,166	9.30%	34,974
19	371.3 Pumping Equipment	1,141,909	9.30%	106,168
20	389.3 Other Plant & Misc. Equipment	0	9.30%	0
21	**TREATMENT AND DISPOSAL PLANT**			
22	353.4 Land & Land Rights	3,672	0.00%	0
23	354.4 Structures & Improvements	1,202,387	21.50%	258,512
24	380.4 Treatment & Disposal	1,891,926	21.50%	406,762
25	381.4 Plant Sewers	392,586	21.50%	84,406
26	382.4 Outfall Sewer Lines	151,819	21.50%	32,641
27	389.4 Other Plant & Misc. Equipment	63,173	21.50%	13,582
28	**GENERAL PLANT**			
29	353.5 Land & Land Rights	16,744	0.00%	0
30	354.5 Structures & Improvements	158,224	0.00%	0
31	390.5 Office Furniture & Equipment	97,608	0.00%	0
32	390.51 Computer Equipment	236,471	0.00%	0
33	391.5 Transportation Equipment	141,252	0.00%	0
34	392.5 Stores Equipment	1,501	0.00%	0
35	393.5 Tools, Shop & Garage Equipment	53,582	0.00%	0
36	394.5 Laboratory Equipment	32,398	0.00%	0
37	395.5 Power Operated Equipment	51,412	0.00%	0
38	396.5 Communication Equipment	26,654	0.00%	0
39	397.5 Miscellaneous Equipment	12,480	0.00%	0
40	398.5 Other Tangible Plant	9,909	0.00%	0
41	**INTANGIBLE PLANT**	5,175	0.00%	0
42	**COLLECTION PLANT**	4,036,053	7.42%	299,615
43	**SYSTEM PUMPING PLANT**	1,518,075	9.30%	141,142
44	**TREATMENT AND DISPOSAL PLANT**	3,705,563	21.48%	795,903
45	**GENERAL PLANT**	838,236	0.00%	0
46	**TOTAL PLANT IN SERVICE**	10,103,102	12.24%	1,236,660
47	**LAND & LAND RIGHTS**	61,284	0.00%	0
48	**TOTAL PIS LESS LAND**	10,041,818	12.32%	1,236,660

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER NON USED & USEFUL PLANT - 1995
SUMMARY

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a summary of the items included in Non-Used and Useful Plant. Submit additional supporting schedules if necessary.

FPSC
Schedule: A-7 (S)
Page 1 of 1
Preparer: Kimball
Recap schedules: A-2(S)

	(1)	(2)	(3)	(4)	(5)
		AVERAGE 1995 - NON-USED & USEFUL			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Plant in Service	1,236,660	0	1,236,660	A-6 (S)
2	Land	0	0	0	A-6 (S)
3	Less: Accumulated Depreciation	(377,782)	0	(377,782)	A-10 (S)
4	CIAC	(82,662)	0	(82,662)	A-12 (S)
5	Accumulated Amort. of CIAC	17,103	0	17,103	A-14 (S)
6	Advances for Construction	0	0	0	A-16 (S)
7	Other	0	0	0	A-20 (S)
8	**TOTAL SEWER NON-USED & USEFUL**	793,319	0	793,319	

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

Schedule: A-8 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer Accum. Depr. Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-8 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Sewer Accum. Depr Year-End Balances
1	**12/31/90 Balance**		0
2			
3			
4	1991 Additions		0
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		0
6			
8	**12/31/91 Balance**		0
9	**12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93**		2,517,058
10	Utility Adjustment to ordered balance (1)		(219,465)
11	1992 Additions		188,649
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		188,649
15	**12/31/92 Balance**		2,486,241
16			
17			
18	1993 Additions		228,147
19	1993 Retirements		8,500
20	1993 Adjustments	General Plant Allocation True-up	38,906
21	1993 Net Additions		258,553
22	**12/31/93 Balance**		2,744,794
23			
24			
25	1994 Additions		352,554
26	1994 Retirements		26,020
27	1994 Adjustments		0
28	1994 Net Additions		326,534
29	**12/31/94 Balance**		3,071,328
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(2,847)
32	1995 Additions		423,549
33	1995 Retirements		67,715
34	1995 Adjustments		0
35	1995 Net Additions		355,834
36	**12/31/95 Balance**		3,424,315
37			
38			
39	1996 Additions		
40	1996 Retirements		
41	1996 Adjustments		
42	1996 Net Additions		
43	**12/31/96 Balance**		

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation by account for the the prior year and the test year.

FPSC
Schedule: A-10 (S)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-8(S)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/94	(3) Net Additions	(4) Balance Per Books 12/31/95	(5) Utility Adjustments	(6) Adjusted Balance 12/31/95	(7) Balance Per Books	(8) Utility Adjustments	(9) Adjusted Utility Balance
		1995 ACCUMULATED DEPRECIATION					1995 AVERAGE BALANCE		
1	**INTANGIBLE PLANT**								
2	351.1 Organization	0	0	0	0	0	0	0	0
3	352.1 Franchises	892	129	1,021	0	1,021	957	0	957
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**								
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	383	125	508	0	508	446	0	446
8	360.2 Collection Sewers - Force	42,644	13,259	55,903	0	55,903	49,274	0	49,274
9	361.2 Collection Sewers - Gravity	954,936	62,613	1,017,549	0	1,017,549	986,243	0	986,243
10	362.2 Special Collecting	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	177,186	20,219	197,405	0	197,405	187,296	0	187,296
12	364.2 Flow Measuring Devices	1,179	769	1,948	0	1,948	1,564	0	1,564
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**								
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	1,431	0	1,431	0	1,431	1,431	0	1,431
18	370.3 Receiving Wells	43,208	12,526	55,734	0	55,734	49,471	0	49,471
19	371.3 Pumping Equipment	509,733	45,490	555,223	0	555,223	532,478	0	532,478
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**								
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	374,154	37,635	411,789	0	411,789	392,972	0	392,972
24	380.4 Treatment & Disposal	503,136	64,290	567,426	0	567,426	535,281	0	535,281
25	381.4 Plant Sewers	82,440	11,228	93,668	0	93,668	88,054	0	88,054
26	382.4 Outfall Sewer Lines	25,487	5,056	30,543	0	30,543	28,015	0	28,015
27	389.4 Other Plant & Misc. Equipment	10,783	3,512	14,295	0	14,295	12,539	0	12,539
28	**GENERAL PLANT**								
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	33,863	3,743	37,605	0	37,605	35,734	0	35,734
31	390.5 Office Furniture & Equipment	40,929	6,510	47,439	0	47,439	44,184	0	44,184
32	390.51 Computer Equipment	74,734	39,420	114,154	0	114,154	94,444	0	94,444
33	391.5 Transportation Equipment	90,129	15,216	105,345	0	105,345	97,737	0	97,737
34	392.5 Stores Equipment	432	83	515	0	515	473	0	473
35	393.5 Tools, Shop & Garage Equipment	25,329	3,328	28,656	0	28,656	26,992	0	26,992
36	394.5 Laboratory Equipment	3,660	2,161	5,821	0	5,821	4,741	0	4,741
37	395.5 Power Operated Equipment	49,010	4,240	53,250	0	53,250	51,130	0	51,130
38	396.5 Communication Equipment	11,389	2,665	14,054	0	14,054	12,721	0	12,721
39	397.5 Miscellaneous Equipment	1,752	627	2,378	0	2,378	2,065	0	2,065
40	398.5 Other Tangible Plant	9,662	991	10,653	0	10,653	10,158	0	10,158
41	**INTANGIBLE PLANT**	892	129	1,021	0	1,021	957	0	957
42	**COLLECTION PLANT**	1,176,328	96,985	1,273,313	0	1,273,313	1,224,823	0	1,224,823
43	**SYSTEM PUMPING PLANT**	554,372	58,016	612,388	0	612,388	583,380	0	583,380
44	**TREATMENT AND DISPOSAL PLANT**	996,000	121,721	1,117,721	0	1,117,721	1,056,861	0	1,056,861
45	**GENERAL PLANT**	340,889	78,983	419,872	0	419,872	380,379	0	380,379
46	**TOTAL SEWER ACCUM. DEPR.**	3,068,481	355,834	3,424,315	0	3,424,315	3,246,400	0	3,246,400

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide month ending balances for accumulated depreciation by account for each month of the test year, the ending balance of the prior year and the test year average balance.

FPSC
Schedule: A-10 (S)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-8(S)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/95	(15) Net Additions	(16) Average Balance 1995
1	**INTANGIBLE PLANT**															
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	892	903	914	925	936	947	955	966	977	988	999	1,010	1,021	129	957
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**															
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	383	393	403	413	423	433	448	458	468	478	488	498	508	125	446
8	360.2 Collection Sewers - Force	42,644	43,749	44,854	45,959	47,064	48,169	49,273	50,378	51,483	52,588	53,693	54,798	55,903	13,259	49,274
9	361.2 Collection Sewers - Gravity	954,936	960,154	965,372	970,590	975,808	981,026	986,241	991,459	996,677	1,001,895	1,007,113	1,012,331	1,017,549	62,613	986,243
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	177,186	178,871	180,556	182,241	183,926	185,611	187,295	188,980	190,665	192,350	194,035	195,720	197,405	20,219	187,296
12	364.2 Flow Measuring Devices	1,179	1,243	1,307	1,371	1,435	1,499	1,564	1,628	1,692	1,756	1,820	1,884	1,948	769	1,564
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**															
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	1,431	1,431	1,431	1,431	1,431	1,431	1,431	1,431	1,431	1,431	1,431	1,431	1,431	0	1,431
18	370.3 Receiving Wells	43,208	44,252	45,296	46,340	47,384	48,428	49,470	50,514	51,558	52,602	53,646	54,690	55,734	12,526	49,471
19	371.3 Pumping Equipment	509,733	515,024	520,315	515,106	520,397	525,688	523,477	528,768	534,059	539,350	544,641	549,932	555,223	45,490	532,478
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**															
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	374,154	377,290	380,426	383,562	386,698	389,834	392,973	396,109	399,245	402,381	405,517	408,653	411,789	37,635	392,972
24	380.4 Treatment & Disposal	503,136	511,902	520,668	529,434	538,200	546,966	514,830	523,596	532,362	541,128	549,894	558,660	567,426	64,290	535,281
25	381.4 Plant Sewers	82,440	83,376	84,312	85,248	86,184	87,120	88,052	88,988	89,924	90,860	91,796	92,732	93,668	11,228	88,054
26	382.4 Outfall Sewer Lines	25,487	25,908	26,329	26,750	27,171	27,592	28,017	28,438	28,859	29,280	29,701	30,122	30,543	5,056	28,015
27	389.4 Other Plant & Misc. Equipment	10,783	11,076	11,369	11,662	11,955	12,248	12,537	12,830	13,123	13,416	13,709	14,002	14,295	3,512	12,539
28	**GENERAL PLANT**															
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	33,863	34,193	34,521	34,845	35,174	35,504	35,827	36,157	36,487	36,817	37,147	37,477	37,805	3,743	35,734
31	390.5 Office Furniture & Equipment	40,929	41,472	42,015	42,558	43,101	43,644	44,181	44,724	45,267	45,810	46,353	46,896	47,439	6,510	44,184
32	390.51 Computer Equipment	74,734	78,019	81,304	84,589	87,874	91,159	94,444	97,729	101,014	104,299	107,584	110,869	114,154	39,420	94,444
33	391.5 Transportation Equipment	90,129	92,091	94,013	95,723	97,632	99,594	101,468	103,410	105,372	107,334	109,296	111,258	105,345	15,216	97,737
34	392.5 Stores Equipment	432	439	446	453	460	467	473	480	487	494	501	508	515	83	473
35	393.5 Tools, Shop & Garage Equipment	25,329	25,808	25,886	26,165	26,444	26,723	27,002	27,281	27,560	27,839	28,118	28,397	28,656	3,328	26,992
36	394.5 Laboratory Equipment	3,660	3,840	4,020	4,200	4,380	4,560	4,741	4,921	5,101	5,281	5,461	5,641	5,821	2,161	4,741
37	395.5 Power Operated Equipment	49,010	49,367	49,724	50,080	50,436	50,793	51,149	51,506	51,863	52,220	52,577	52,934	53,250	4,240	51,130
38	396.5 Communication Equipment	11,399	11,611	11,833	12,055	12,277	12,499	12,722	12,944	13,166	13,388	13,610	13,832	14,054	2,865	12,721
39	397.5 Miscellaneous Equipment	1,752	1,821	1,889	1,951	2,019	2,088	2,159	2,227	2,296	2,365	2,434	2,503	2,378	627	2,065
40	398.5 Other Tangible Plant	9,662	9,745	9,828	9,911	9,994	10,077	10,155	10,238	10,321	10,404	10,487	10,570	10,653	991	10,158
41	**INTANGIBLE PLANT**	892	903	914	925	936	947	955	966	977	988	999	1,010	1,021	129	957
42	**COLLECTION PLANT**	1,176,328	1,184,410	1,192,492	1,200,574	1,208,656	1,216,738	1,224,821	1,232,903	1,240,985	1,249,067	1,257,149	1,265,231	1,273,313	98,985	1,224,823
43	**SYSTEM PUMPING PLANT**	554,372	560,707	567,042	562,877	569,212	575,547	574,378	580,713	587,048	593,383	599,718	606,053	612,388	58,016	583,380
44	**TREATMENT AND DISPOSAL PLANT**	996,000	1,009,552	1,023,104	1,036,656	1,050,208	1,063,760	1,036,409	1,049,961	1,063,513	1,077,065	1,090,617	1,104,169	1,117,721	121,721	1,056,861
45	**GENERAL PLANT**	340,899	346,206	355,480	362,530	369,791	377,108	384,322	391,618	398,935	406,252	413,569	420,886	419,872	78,983	380,379
46	**TOTAL SEWER ACCUM. DEPR.**	3,068,481	3,103,778	3,139,032	3,163,562	3,198,803	3,234,100	3,220,885	3,256,161	3,291,458	3,326,755	3,362,052	3,397,349	3,424,315	355,834	3,246,400

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year additions to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Net Additions	(15) Average Net Additions 1995
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	11	11	11	11	11	8	11	11	11	11	11	11	129	65
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	10	10	10	10	10	15	10	10	10	10	10	10	125	63
8	360.2 Collection Sewers - Force	1,105	1,105	1,105	1,105	1,105	1,104	1,105	1,105	1,105	1,105	1,105	1,105	13,259	6,630
9	361.2 Collection Sewers - Gravity	5,218	5,218	5,218	5,218	5,218	5,215	5,218	5,218	5,218	5,218	5,218	5,218	62,613	31,307
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	1,685	1,685	1,685	1,685	1,685	1,684	1,685	1,685	1,685	1,685	1,685	1,685	20,219	10,110
12	364.2 Flow Measuring Devices	64	64	64	64	64	65	64	64	64	64	64	64	769	385
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	1,044	1,044	1,044	1,044	1,044	1,042	1,044	1,044	1,044	1,044	1,044	1,044	12,526	6,263
19	371.3 Pumping Equipment	5,291	5,291	(5,209)	5,291	5,291	(2,211)	5,291	5,291	5,291	5,291	5,291	5,291	45,490	22,745
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	3,136	3,136	3,136	3,136	3,136	3,139	3,136	3,136	3,136	3,136	3,136	3,136	37,635	18,818
24	380.4 Treatment & Disposal	8,766	8,766	8,766	8,766	8,766	(32,136)	8,766	8,766	8,766	8,766	8,766	8,766	64,290	32,145
25	381.4 Plant Sewers	936	936	936	936	936	932	936	936	936	936	936	936	11,228	5,614
26	382.4 Outfall Sewer Lines	421	421	421	421	421	425	421	421	421	421	421	421	5,056	2,528
27	389.4 Other Plant & Misc. Equipment	293	293	293	293	293	289	293	293	293	293	293	293	3,512	1,756
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	330	329	324	329	330	324	329	330	330	330	330	128	3,743	1,871
31	390.5 Office Furniture & Equipment	543	543	543	543	543	537	543	543	543	543	543	543	6,510	3,255
32	390.51 Computer Equipment	3,285	3,285	3,285	3,285	3,285	3,285	3,285	3,285	3,285	3,285	3,285	3,285	39,420	19,710
33	391.5 Transportation Equipment	1,962	1,922	1,710	1,909	1,962	1,874	1,942	1,962	1,962	1,962	1,962	(5,913)	15,216	7,608
34	392.5 Stores Equipment	7	7	7	7	7	6	7	7	7	7	7	7	83	42
35	393.5 Tools, Shop & Garage Equipment	279	279	278	279	279	280	279	279	279	279	279	259	3,328	1,664
36	394.5 Laboratory Equipment	180	180	180	180	180	181	180	180	180	180	180	180	2,161	1,081
37	395.5 Power Operated Equipment	357	357	356	357	357	356	357	357	357	357	357	317	4,240	2,120
38	396.5 Communication Equipment	222	222	222	222	222	223	222	222	222	222	222	222	2,665	1,333
39	397.5 Miscellaneous Equipment	69	68	63	68	69	71	69	69	69	69	69	(125)	627	313
40	398.5 Other Tangible Plant	83	83	83	83	83	78	83	83	83	83	83	83	991	496
41	**INTANGIBLE PLANT**	11	11	11	11	11	8	11	11	11	11	11	11	129	65
42	**COLLECTION PLANT**	8,082	8,082	8,082	8,082	8,082	8,083	8,082	8,082	8,082	8,082	8,082	8,082	96,985	48,495
43	**SYSTEM PUMPING PLANT**	6,335	6,335	(4,165)	6,335	6,335	(1,169)	6,335	6,335	6,335	6,335	6,335	6,335	58,016	29,008
44	**TREATMENT AND DISPOSAL PLANT**	13,552	13,552	13,552	13,552	13,552	(27,351)	13,552	13,552	13,552	13,552	13,552	13,552	121,721	60,861
45	**GENERAL PLANT**	7,317	7,275	7,050	7,261	7,317	7,214	7,296	7,317	7,317	7,317	7,317	(1,014)	78,963	39,493
46	**TOTAL NET ADDITIONS**	35,297	35,255	24,530	35,241	35,297	(13,215)	35,276	35,297	35,297	35,297	35,297	26,966	355,834	177,922

1094

Note: May not cross ... due to rounding.

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year gross additions to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Gross Additions	(15) Average Gross Add. 1995
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	11	11	11	11	11	8	11	11	11	11	11	11	129	65
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	10	10	10	10	10	15	10	10	10	10	10	10	125	63
8	360.2 Collection Sewers - Force	1,105	1,105	1,105	1,105	1,105	1,104	1,105	1,105	1,105	1,105	1,105	1,105	13,259	6,629
9	361.2 Collection Sewers - Gravity	5,218	5,218	5,218	5,218	5,218	5,215	5,218	5,218	5,218	5,218	5,218	5,218	62,613	31,306
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	1,685	1,685	1,685	1,685	1,685	1,684	1,685	1,685	1,685	1,685	1,685	1,685	20,219	10,109
12	364.2 Flow Measuring Devices	64	64	64	64	64	65	64	64	64	64	64	64	769	384
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	1,044	1,044	1,044	1,044	1,044	1,042	1,044	1,044	1,044	1,044	1,044	1,044	12,526	6,263
19	371.3 Pumping Equipment	5,291	5,291	5,291	5,291	5,291	5,289	5,291	5,291	5,291	5,291	5,291	5,291	63,490	31,745
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	3,136	3,136	3,136	3,136	3,136	3,139	3,136	3,136	3,136	3,136	3,136	3,136	37,635	18,817
24	380.4 Treatment & Disposal	8,766	8,766	8,766	8,766	8,766	8,765	8,766	8,766	8,766	8,766	8,766	8,766	105,191	52,596
25	381.4 Plant Sewers	936	936	936	936	936	932	936	936	936	936	936	936	11,228	5,614
26	382.4 Outfall Sewer Lines	421	421	421	421	421	425	421	421	421	421	421	421	5,056	2,528
27	389.4 Other Plant & Misc. Equipment	293	293	293	293	293	289	293	293	293	293	293	293	3,512	1,756
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	330	330	330	330	330	326	330	330	330	330	330	330	3,956	1,978
31	390.5 Office Furniture & Equipment	543	543	543	543	543	537	543	543	543	543	543	543	6,510	3,255
32	390.51 Computer Equipment	3,285	3,285	3,285	3,285	3,285	3,285	3,285	3,285	3,285	3,285	3,285	3,285	39,420	19,710
33	391.5 Transportation Equipment	1,962	1,962	1,962	1,962	1,962	1,965	1,962	1,962	1,962	1,962	1,962	1,962	23,547	11,773
34	392.5 Stores Equipment	7	7	7	7	7	6	7	7	7	7	7	7	83	42
35	393.5 Tools, Shop & Garage Equipment	279	279	279	279	279	280	279	279	279	279	279	279	3,349	1,674
36	394.5 Laboratory Equipment	180	180	180	180	180	181	180	180	180	180	180	180	2,161	1,080
37	395.5 Power Operated Equipment	357	357	357	357	357	356	357	357	357	357	357	357	4,283	2,141
38	396.5 Communication Equipment	222	222	222	222	222	223	222	222	222	222	222	222	2,665	1,333
39	397.5 Miscellaneous Equipment	69	69	69	69	69	73	69	69	69	69	69	69	832	416
40	398.5 Other Tangible Plant	83	83	83	83	83	78	83	83	83	83	83	83	991	495
41	***INTANGIBLE PLANT***	11	11	11	11	11	8	11	11	11	11	11	11	129	65
42	**COLLECTION PLANT**	8,082	8,082	8,082	8,082	8,082	8,083	8,082	8,082	8,082	8,082	8,082	8,082	96,985	48,491
43	**SYSTEM PUMPING PLANT**	6,335	6,335	6,335	6,335	6,335	6,331	6,335	6,335	6,335	6,335	6,335	6,335	76,016	38,008
44	**TREATMENT AND DISPOSAL PLANT**	13,552	13,552	13,552	13,552	13,552	13,550	13,552	13,552	13,552	13,552	13,552	13,552	162,622	81,311
45	***GENERAL PLANT***	7,317	7,317	7,317	7,317	7,317	7,310	7,317	7,317	7,317	7,317	7,317	7,317	87,797	43,897
46	**TOTAL GROSS ADDITIONS**	35,297	35,297	35,297	35,297	35,297	35,282	35,297	35,297	35,297	35,297	35,297	35,297	423,549	211,772

1995

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year retirements to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Total Retirements	(15) Average Retirements 1995
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	10,500	0	0	7,500	0	0	0	0	0	0	18,000	9,000
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	40,901	0	0	0	0	0	0	40,901	20,451
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	1	6	1	0	2	1	0	0	0	0	202	213	107
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	40	252	53	0	91	20	0	0	0	0	7,875	8,331	4,166
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	1	0	0	0	0	0	0	0	0	20	21	11
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	1	0	0	0	0	0	0	0	0	40	43	21
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	1	6	1	0	2	0	0	0	0	0	194	205	103
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	0	10,500	0	0	7,500	0	0	0	0	0	0	18,000	9,000
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	40,901	0	0	0	0	0	0	40,901	20,451
45	**GENERAL PLANT**	0	42	267	56	0	96	21	0	0	0	0	8,331	8,814	4,408
46	**TOTAL RETIREMENTS**	0	42	10,767	56	0	48,497	21	0	0	0	0	8,331	67,715	33,859

1096

Note: May not cross[illegible] due to rounding.

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year adjustments to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Total Adjustments	(15) Ave. Utility Adjustments 1995
1	INTANGIBLE PLANT														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	TREATMENT AND DISPOSAL PLANT														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	GENERAL PLANT														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	COLLECTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	SYSTEM PUMPING PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	TREATMENT AND DISPOSAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	GENERAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	TOTAL UTILITY ADJUSTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the average balance for accumulated depreciation, accumulated amortization of CIAC and show the non-used and useful percentage and amount.

FPSC
Schedule: A-10 (S)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(S)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-10(S) 1 of 7	(3) 1995 NON-USED & USEFUL Percentage F-Schedules	(4) 1995 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	351.1 Organization	0	0.00%	0
3	352.1 Franchises	957	0.00%	0
4	389.1 Other Plant & Misc. Equipment	0	0.00%	0
5	**COLLECTION PLANT**			
6	353.2 Land & Land Rights	0	0.00%	0
7	354.2 Structures & Improvements	446	9.30%	41
8	360.2 Collection Sewers - Force	49,274	9.30%	4,581
9	361.2 Collection Sewers - Gravity	986,243	9.30%	91,695
10	362.2 Special Collecting	0	0.00%	0
11	363.2 Services to Customers	187,296	0.00%	0
12	364.2 Flow Measuring Devices	1,564	0.00%	0
13	365.2 Flow Measuring Installation	0	0.00%	0
14	389.2 Other Plant & Misc. Equipment	0	0.00%	0
15	**SYSTEM PUMPING PLANT**			
16	353.3 Land & Land Rights	0	0.00%	0
17	354.3 Structures & Improvements	1,431	9.30%	133
18	370.3 Receiving Wells	49,471	9.30%	4,600
19	371.3 Pumping Equipment	532,478	9.30%	49,507
20	389.3 Other Plant & Misc. Equipment	0	9.30%	0
21	**TREATMENT AND DISPOSAL PLANT**			
22	353.4 Land & Land Rights	0	0.00%	0
23	354.4 Structures & Improvements	392,972	21.50%	84,489
24	380.4 Treatment & Disposal	535,281	21.50%	115,085
25	381.4 Plant Sewers	88,054	21.50%	18,932
26	382.4 Outfall Sewer Lines	28,015	21.50%	6,023
27	389.4 Other Plant & Misc. Equipment	12,539	21.50%	2,696
28	**GENERAL PLANT**			
29	353.5 Land & Land Rights	0	0.00%	0
30	354.5 Structures & Improvements	35,734	0.00%	0
31	390.5 Office Furniture & Equipment	44,184	0.00%	0
32	390.51 Computer Equipment	94,444	0.00%	0
33	391.5 Transportation Equipment	97,737	0.00%	0
34	392.5 Stores Equipment	473	0.00%	0
35	393.5 Tools, Shop & Garage Equipment	26,992	0.00%	0
36	394.5 Laboratory Equipment	4,741	0.00%	0
37	395.5 Power Operated Equipment	51,130	0.00%	0
38	396.5 Communication Equipment	12,721	0.00%	0
39	397.5 Miscellaneous Equipment	2,065	0.00%	0
40	398.5 Other Tangible Plant	10,158	0.00%	0
41	**INTANGIBLE PLANT**	957	0.00%	0
42	**COLLECTION PLANT**	1,224,823	7.86%	96,317
43	**SYSTEM PUMPING PLANT**	583,380	9.30%	54,240
44	**TREATMENT AND DISPOSAL PLANT**	1,056,861	21.50%	227,225
45	**GENERAL PLANT**	380,379	0.00%	0
46	**TOTAL SEWER ACCUM. DEPR.**	3,246,400	11.64%	377,782

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-11 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer CIAC Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

7/11/95 5:13 PM A11S1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-11 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer CIAC Year-End Balances
1	**12/31/90 Balance**	0
2		
3		
4	1991 Additions	0
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	0
8		
8	**12/31/91 Balance**	0
9	**12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93**	3,377,145
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	257,339
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	257,339
15	**12/31/92 Balance**	3,634,484
16		
17		
18	1993 Additions	55,270
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	55,270
22	**12/31/93 Balance**	3,689,754
23		
24		
25	1994 Additions	135,664
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	135,664
29	**12/31/94 Balance**	3,825,418
30		
31		
32	1995 Additions	164,256
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	164,256
36	**12/31/95 Balance**	3,989,674
37		
38		
39	1996 Additions	
40	1996 Retirements	
41	1996 Adjustments	
42	1996 Net Additions	
43	**12/31/96 Balance**	

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the beginning, ending and average balances of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-12 (S)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-7(S), A-11(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1995 CONTRIBUTIONS IN AID OF CONSTRUCTION					1995 AVERAGE BALANCE			1995 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/94	Net Additions	Balance Per Books 12/31/95	Utility Adjustments	Adjusted Balance 12/31/95	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	2,076,977	44,958	2,121,935	0	2,121,935	2,099,456	0	2,099,456	0.00%	0
2	Line/Main Extensions	311,914	102,837	414,751	0	414,751	363,333	0	363,333	0.00%	0
3	Contributed Lines	665,296	0	665,296	0	665,296	665,296	0	665,296	7.42%	49,365
4	Cont. Prpty Other than Lines	358,035	0	358,035	0	358,035	358,035	0	358,035	9.30%	33,297
5	Service Installation Fees	413,197	16,461	429,658	0	429,658	421,427	0	421,427	0.00%	0
6	**TOTAL SEWER CIAC**	3,825,419	164,256	3,989,675	0	3,989,675	3,907,547	0	3,907,547	2.12%	82,662
7	**FPSC MARGIN RESERVE - CIAC**				149,067	149,067	0	74,534	74,534		

Column:
(10) from Schedule A-6 (page 7 of 7)

1101

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the CIAC balances by month by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-12 (S)
Page 2 of 6
Preparer: Kimball
Recap schedules: A-2(S),A-11(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Description	Ending Balance 12/31/94	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Ending Balance 12/31/95	Net Additions	Average Balance 1995
1	Plant Capacity Fees	2,076,977	2,080,724	2,084,470	2,088,217	2,091,963	2,095,710	2,099,456	2,103,203	2,106,949	2,110,696	2,114,442	2,118,189	2,121,935	44,958	2,099,456
2	Line/Main Extensions	311,914	320,484	329,054	337,623	346,193	354,763	363,333	371,902	380,472	389,042	397,612	406,181	414,751	102,837	363,333
3	Contributed Lines	665,296	665,296	665,296	665,296	665,296	665,296	665,296	665,296	665,296	665,296	665,296	665,296	665,296	0	665,296
4	Cont. Prpty Other than Lines	358,035	358,035	358,035	358,035	358,035	358,035	358,035	358,035	358,035	358,035	358,035	358,035	358,035	0	358,035
5	Service Installation Fees	413,197	414,569	415,940	417,312	418,684	420,056	421,427	422,799	424,171	425,543	426,914	428,286	429,658	16,461	421,427
6	**TOTAL SEWER CIAC**	3,825,419	3,839,107	3,852,795	3,866,483	3,880,171	3,893,859	3,907,547	3,921,235	3,934,923	3,948,611	3,962,299	3,975,987	3,989,675	164,256	3,907,547

1102

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: *Provide a schedule of test year net additions for CIAC by classification for each month of the test year and the average.*

FPSC
Schedule: A-12 (S)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Additions	(15) Average Net Add. 1995
1	Plant Capacity Fees	3,747	3,747	3,747	3,747	3,747	3,747	3,747	3,747	3,747	3,747	3,747	3,747	44,958	22,479
2	Line/Main Extensions	8,570	8,570	8,570	8,570	8,570	8,570	8,570	8,570	8,570	8,570	8,570	8,570	102,837	51,419
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	1,372	1,372	1,372	1,372	1,372	1,372	1,372	1,372	1,372	1,372	1,372	1,372	16,461	8,231
6	TOTAL	13,688	13,688	13,688	13,688	13,688	13,688	13,688	13,688	13,688	13,688	13,688	13,688	164,256	82,129

1103

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year gross additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (S)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Gross Additions	(15) Ave Gross Additions 1995
1	Plant Capacity Fees	3,747	3,747	3,747	3,747	3,747	3,747	3,747	3,747	3,747	3,747	3,747	3,747	44,958	22,479
2	Line/Main Extensions	8,570	8,570	8,570	8,570	8,570	8,570	8,570	8,570	8,570	8,570	8,570	8,570	102,837	51,419
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	1,372	1,372	1,372	1,372	1,372	1,372	1,372	1,372	1,372	1,372	1,372	1,372	16,461	8,231
6	TOTAL	13,688	13,688	13,688	13,688	13,688	13,688	13,688	13,688	13,688	13,688	13,688	13,688	164,256	82,128

1104

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year retirements for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (S)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

1105

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year adjustments for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (S)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Adjustments	(15) Ave. Utility Adjustments 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	FPSC MARGIN RESERVE - CIAC	0	0	0	0	0	0	0	0	0	0	0	149,067	149,067	74,534

1106

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-13 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer Accum Amort of CIAC Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-13 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer Accum Amort of CIAC Year-End Balances
1	**12/31/90 Balance**	0
2		0
3		
4	1991 Additions	0
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	0
6		
8	**12/31/91 Balance**	0
9	**12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93**	400,780
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	87,645
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	87,645
15	**12/31/92 Balance**	488,425
16		
17		
18	1993 Additions	103,771
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	103,771
22	**12/31/93 Balance**	592,196
23		
24		
25	1994 Additions	138,196
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	138,196
29	**12/31/94 Balance**	730,392
30		
31		
32	1995 Additions	149,721
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	149,721
36	**12/31/95 Balance**	880,113
37		
38		
39	1996 Additions	
40	1996 Retirements	
41	1996 Adjustments	
42	1996 Net Additions	
43	**12/31/96 Balance**	

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF SEWER CIAC BY CLASSIFICATION - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the beginning, ending and average balances of accumulated amortization of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-14 (S)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-7(S), A-13(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1995 ACCUMULATED AMORTIZATION OF CIAC					1995 AVERAGE BALANCE			1995 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/94	Net Additions	Balance Per Books 12/31/95	Utility Adjustments	Adjusted Balance 12/31/95	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	342,399	92,586	434,985	0	434,985	388,692	0	388,692	0.00%	0
2	Line/Main Extensions	51,715	11,663	63,378	0	63,378	57,547	0	57,547	0.00%	0
3	Contributed Lines	81,682	21,356	103,038	0	103,038	92,360	0	92,360	7.86%	7,259
4	Cont. Prpty Other than Lines	99,336	13,032	112,368	0	112,368	105,852	0	105,852	9.30%	9,844
5	Service Installation Fees	155,261	11,084	166,345	0	166,345	160,803	0	160,803	0.00%	0
6	**TOTAL ACCUM. AMORT. SEWER CIAC**	730,393	149,721	880,114	0	880,114	805,254	0	805,254	2.12%	17,103

Column:
(10) from Schedule A-10 (page 7 of 7)

1109

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

FPSC
Schedule: A-14 (S)
Page 2 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-13(S)

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the Accumulated Amortization of CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

Line No.	(1) Description	(2) Ending Balance 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/95	(15) Net Additions	(16) Average Balance 1995
1	Plant Capacity Fees	342,399	350,115	357,831	365,547	373,263	380,979	388,689	396,405	404,121	411,837	419,553	427,269	434,985	92,586	388,692
2	Line/Main Extensions	51,715	52,687	53,659	54,631	55,603	56,575	57,546	58,518	59,490	60,462	61,434	62,406	63,378	11,663	57,547
3	Contributed Lines	81,682	83,452	85,242	87,022	88,802	90,582	92,358	94,138	95,918	97,696	99,478	101,258	103,038	21,356	92,360
4	Cont. Prpty Other than Lines	99,336	100,422	101,508	102,594	103,680	104,766	105,852	106,938	108,024	109,110	110,196	111,282	112,368	13,032	105,852
5	Service Installation Fees	155,261	156,185	157,109	158,033	158,957	159,881	160,801	161,725	162,649	163,573	164,497	165,421	166,345	11,084	160,803
6	TOTAL	730,393	742,871	755,349	767,827	780,305	792,783	805,246	817,724	830,202	842,680	855,158	867,636	880,114	149,721	805,254

Note: May not cross foot due to rounding.

1110

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year net additions to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Net Additions	(15) Average Net Add. 1995
1	Plant Capacity Fees	7,716	7,716	7,716	7,716	7,716	7,710	7,716	7,716	7,716	7,716	7,716	7,716	92,586	46,293
2	Line/Main Extensions	972	972	972	972	972	971	972	972	972	972	972	972	11,663	5,832
3	Contributed Lines	1,780	1,780	1,780	1,780	1,780	1,776	1,780	1,780	1,780	1,780	1,780	1,780	21,356	10,678
4	Cont. Prpty Other than Lines	1,086	1,086	1,086	1,086	1,086	1,086	1,086	1,086	1,086	1,086	1,086	1,086	13,032	6,516
5	Service Installation Fees	924	924	924	924	924	920	924	924	924	924	924	924	11,084	5,542
6	TOTAL	12,478	12,478	12,478	12,478	12,478	12,463	12,478	12,478	12,478	12,478	12,478	12,478	149,721	74,861

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year gross additions to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Gross Additions	(15) Average Gross Add. 1995
1	Plant Capacity Fees	7,716	7,716	7,716	7,716	7,716	7,710	7,716	7,716	7,716	7,716	7,716	7,716	92,586	46,293
2	Line/Main Extensions	972	972	972	972	972	971	972	972	972	972	972	972	11,663	5,832
3	Contributed Lines	1,780	1,780	1,780	1,780	1,780	1,776	1,780	1,780	1,780	1,780	1,780	1,780	21,356	10,678
4	Cont. Prpty Other than Lines	1,086	1,086	1,086	1,086	1,086	1,086	1,086	1,086	1,086	1,086	1,086	1,086	13,032	6,516
5	Service Installation Fees	924	924	924	924	924	920	924	924	924	924	924	924	11,084	5,542
6	TOTAL	12,478	12,478	12,478	12,478	12,478	12,463	12,478	12,478	12,478	12,478	12,478	12,478	149,721	74,861

1112

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year retirements to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

1113

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year gross additions to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 8 of 8
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Adjustments	(15) Ave. Utility Adjustments 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

1114

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -1995
CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

Company: **SSU / Total Company**
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

FPSC
Schedule: A-15 (W), (S)
Page 1 of 2
Preparer: Kimball
Supporting Schedules: D-1 (W), (S)

See Schedule A-15 for 1996.

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1995
SUMMARY

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

FPSC
Schedule: A-15 (W),(S)
Page 2 of 2
Preparer: Kimball

See Schedule A-15 for 1996.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ADVANCES FOR CONSTRUCTION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs. Also, provide a brief description of the applicant's policy regarding advances.

FPSC
Schedule: A-16 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-2(S), A-7(S)

Line No.	(1) Description	(2) Sewer Advances For Construction Year-end Balances
1	**12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93**	0
2	Utility Adjustments to Beginning Balance	0
3	**Restated Balance 12/31/91**	0
4	1992 Additions	0
5	1992 Adjustments	0
6	**12/31/92 Balance**	0
7	1993 Additions	0
8	1993 Adjustments	0
9	**12/31/93 Balance**	0
10	1994 Additions	0
11	1994 Adjustments	0
12	**12/31/94 Balance**	0
13	1995 Additions	0
14	1995 Adjustments	0
15	**12/31/95 Balance**	0
16	1996 Additions	
17	1996 Adjustments	
18	**12/31/96 Balance**	

AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

19	Beginning Balance 12/31/94	0
20	Jan	0
21	Feb	0
22	Mar	0
23	Apr	0
24	May	0
25	Jun	0
26	Jul	0
27	Aug	0
28	Sep	0
29	Oct	0
30	Nov	0
31	Ending Balance 12/31/95	0
32	Average Balance	0
33	Non-used and Useful Percentage	0.00%
34	Non-used and Useful Amount	0

35 **Company Policy:** SSU either constructs facilities and bills Topeka Group for the cost thereof or a related company (Lehigh Acquisition Corporation)
36 constructs facilities and bills SSU for them. In both cases, Advances for Construction are recorded and repaid out of future
37 connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER WORKING CAPITAL ALLOWANCE CALCULATION - 1995

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O & M expenses multiplied by 12.50%.

FPSC
Schedule: A-17 (S)
Page 1 of 1
Preparer: Vierima
Recap schedules: A-2(S)

(1)		(2)	(3)	(4)	(5)
		1995 WORKING CAPITAL ALLOWANCE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Total Operation and Maintenance Expenses	1,150,339	0	1,150,339	B-2(S)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	143,792	0	143,792	

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1995

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-18 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/95	(15) Test Year Simple Average Balance
1	Utility Plant in Service	309,070,115	309,462,352	309,890,987	310,165,149	310,960,283	312,775,142	316,611,137	319,117,913	319,369,094	322,683,120	324,306,791	325,598,236	335,186,496	287,219,980
2	Construction in Process	6,947,933	8,036,833	9,548,746	11,590,639	13,360,405	14,112,844	13,193,554	12,886,140	13,293,585	11,406,974	11,473,435	11,452,647	6,725,170	6,837,625
3															
4	**GROSS UTILITY PLANT**	316,018,048	317,499,185	319,439,733	321,755,788	324,320,688	326,887,986	329,804,691	332,004,053	332,662,679	334,090,094	335,780,226	337,050,885	341,911,666	328,964,857
5															
6	Less: Accumulated Deprec.	(73,806,379)	(74,742,091)	(75,672,733)	(76,592,111)	(77,801,349)	(78,619,073)	(79,500,770)	(80,401,643)	(81,384,671)	(82,180,419)	(83,165,366)	(84,116,880)	(84,815,719)	(79,311,049)
7															
8	**NET UTILITY PLANT**	242,211,669	242,757,094	243,767,000	245,163,677	246,519,339	248,268,913	250,303,921	251,602,410	251,278,008	251,909,675	252,614,860	252,933,995	257,095,947	249,653,808
9															
10	Acquisition Adjustment	(1,524,088)	(1,524,088)	(1,524,088)	(1,524,088)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,631,714)
11	Accumulated Amortization	209,672	213,475	217,273	221,071	224,869	228,667	232,465	236,263	240,061	243,859	247,657	251,455	255,253	232,463
12															
13	**INVESTMENT IN UTILITY PLANT**	240,897,253	241,446,481	242,460,185	243,860,660	245,004,868	246,758,240	248,797,046	250,099,333	249,778,729	250,414,194	251,123,177	251,446,110	255,611,860	248,254,556
14															
15	Land Held For Resale	481,790	481,790	481,790	709,135	709,135	709,135	709,135	709,135	709,135	709,135	709,135	709,135	649,135	565,463
16	Bonds Receivable	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,202,500
17	Investment in Gas Assets	1,480,589	1,480,164	1,474,760	1,469,531	1,463,689	1,455,012	1,447,051	1,440,856	1,435,497	1,429,302	1,424,223	1,421,709	1,417,578	1,449,083
18															
19	**TOTAL OTHER INVESTMENTS**	4,182,379	4,181,954	4,176,550	4,398,666	4,392,824	4,384,147	4,341,186	4,334,991	4,329,632	4,323,437	4,318,358	4,315,844	4,251,713	4,217,046
20															
21	Cash	897,997	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	898,999
22	Special Deposits	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907
23	Restricted Cash	9,487,936	8,827,012	8,783,188	8,309,306	7,742,791	7,344,463	7,056,896	6,828,348	6,676,749	6,478,459	6,145,630	5,802,773	5,392,942	7,440,439
24	Utility Deposits	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881
25	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
26	Temporary Cash Investments	8,000,000	5,590,636	4,547,695	2,544,794	2,845,882	3,093,354	2,781,628	927,555	109,368	932,402	1,876,515	1,576,289	1,077,480	4,538,740
27															
28	**TOTAL CASH**	18,795,354	15,727,069	14,640,304	12,163,521	11,896,094	11,747,238	11,147,945	9,065,324	8,095,538	8,720,282	9,331,566	8,686,483	7,779,843	13,287,599
29															

1119

7/27/95 9:26 AM A18W1.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1995

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-18 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/95	(15) Test Year Simple Average Balance
33	Customer Accounts Receivable	3,842,823	3,894,195	3,805,757	3,828,103	3,928,015	3,955,501	3,960,774	3,896,094	3,824,776	3,955,639	3,877,156	4,029,340	4,013,613	3,926,318
34	Other Accounts Receivable	329,240	334,429	301,616	309,794	347,259	360,099	364,121	341,504	314,269	363,507	334,131	388,345	381,585	355,413
35	Allowance for Doubtful Accounts	(326,785)	(352,702)	(344,692)	(346,716)	(355,765)	(358,255)	(358,732)	(353,055)	(348,415)	(358,287)	(351,159)	(364,942)	(363,536)	(345,161)
36	Notes Receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Inventories	351,572	394,149	436,726	479,303	521,880	394,149	436,726	479,303	521,880	564,457	394,149	436,726	479,301	415,437
38	Prepaid Expenses	80,352	124,036	190,417	171,179	181,941	162,764	143,587	87,371	94,763	49,500	2,537	(54,426)	(1,389)	39,462
39	Accrued Interest Receivable	196,029	222,633	236,016	244,847	254,629	268,355	177,038	196,779	215,169	231,340	236,540	243,146	167,986	181,998
40	Unbilled Revenues	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	4,005,610	3,748,141
41	Misc Current Assets	179,933	187,203	190,743	194,283	197,823	201,413	204,953	208,493	212,033	215,623	219,163	222,703	226,243	203,088
42															
43	TOTAL CURRENT ASSETS	8,143,835	8,294,613	8,309,255	8,371,464	8,586,453	8,474,698	8,419,138	8,349,160	8,327,146	8,512,470	8,203,186	8,391,563	8,909,583	8,526,714
44															
45	Unamortized Debt Issue Cost	2,558,722	2,504,853	2,450,984	2,397,115	2,343,246	2,289,377	2,235,508	2,181,639	2,127,770	2,073,901	2,020,032	1,966,163	1,912,294	2,235,508
46	Extraordinary Abandonment	690,175	690,175	690,175	421,495	410,551	399,607	388,663	377,719	366,775	355,831	344,887	333,943	322,999	506,587
47	Regulatory Assets	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,356,948	2,422,681
48	Preliminary Survey and Investigations	774,158	777,358	1,106,515	1,194,987	1,315,668	1,654,961	1,767,933	1,863,905	2,182,627	2,278,099	2,374,578	2,667,300	2,737,272	1,755,715
49	Temporary Clearing Accounts	(7,890)	0	0	0	0	0	0	0	0	0	0	0	0	(3,945)
50	Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	1,963,777	1,946,374	1,955,679	1,967,727	2,004,913	2,007,263	2,075,088	2,084,047	2,101,803	2,164,439	2,207,324	2,244,637	2,322,397	2,143,087
52	Other Deferred Debits	5,707,993	5,747,570	5,797,296	5,836,622	5,871,114	5,971,406	6,005,896	6,077,425	6,102,637	6,134,861	6,186,885	6,196,909	6,230,933	5,969,463
53	Deferred Federal Income Taxes	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	12,890,077	13,451,592
54	Deferred State Income Taxes	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,886,166	3,803,886
55															
56	TOTAL DEFERRED ASSETS	31,908,059	31,887,454	32,221,773	32,059,070	32,166,616	32,543,758	32,694,214	32,805,858	33,102,936	33,229,255	33,334,830	33,632,076	32,661,087	32,284,573
57															
58	TOTAL ASSETS	303,926,880	301,537,572	301,808,067	300,853,382	302,028,856	303,908,082	305,399,529	304,654,667	303,633,984	305,198,639	306,311,119	308,474,076	309,214,095	306,570,488

1120

Note: May not cross-foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1995

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-19 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/95	(15) Test Year Simple Average Balance
1	Common Stock	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500
2	Additional Paid In Capital	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905
3	Retained Earnings	5,344,894	5,469,703	5,354,841	5,211,842	5,412,211	5,712,234	6,041,066	6,179,495	6,061,406	6,403,926	6,496,701	7,049,634	8,154,458	6,749,676
4															
5	TOTAL STOCKHOLDERS EQUITY	78,177,299	78,302,108	78,187,246	78,044,247	78,244,616	78,544,639	78,873,491	79,011,900	78,893,813	79,236,331	79,331,106	79,882,039	80,986,863	79,582,081
6															
7	Bonds Payable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Notes Payable to Parent	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250
9	Other Long-Term Debt	80,814,090	80,763,304	80,735,279	80,707,109	80,493,793	80,465,330	79,936,720	79,907,961	78,879,053	78,849,995	78,820,786	78,791,425	79,444,333	80,129,212
10															
11	TOTAL LONG TERM DEBT	105,010,340	104,959,554	104,931,529	104,903,359	104,690,043	104,661,580	104,132,970	104,104,211	103,075,303	103,046,245	103,017,036	102,987,675	103,640,583	104,325,462
12															
13	TOTAL CAPITALIZATION	183,187,639	183,261,662	183,118,775	182,947,606	182,934,659	183,206,219	183,006,461	183,116,111	181,969,116	182,282,576	182,348,142	182,869,714	184,627,446	183,907,543
14															
15	Accounts Payable	3,519,486	1,386,801	1,686,370	1,797,301	1,914,161	1,962,651	2,074,810	1,762,127	1,787,900	1,486,905	1,402,219	1,380,411	1,785,200	2,852,343
16	Accounts Payable-Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
17	Current Portion of Debt	2,021,536	2,023,203	2,024,878	2,026,563	2,038,258	2,039,963	2,041,677	2,043,402	2,045,137	2,046,882	2,048,637	2,050,403	2,052,178	2,036,858
18	Accounts Payable-Affiliates	1,734,406	1,898,777	792,845	980,799	1,168,753	1,356,707	1,544,661	1,732,615	650,266	838,220	1,026,174	1,214,128	(86,513)	833,947
19	Customer Deposits	1,697,673	1,703,034	1,708,412	1,713,808	1,719,222	1,724,653	1,730,102	1,735,568	1,741,052	1,746,554	1,752,074	1,757,611	1,763,167	1,730,420
20	Accrued Taxes Payable	3,255,004	3,802,620	4,159,360	2,412,421	2,967,857	3,511,666	4,163,766	4,595,178	4,954,773	5,597,553	6,002,174	4,647,215	4,406,982	3,830,983
21	Accrued Interest-Debt	1,760,712	145,083	586,204	942,053	1,009,037	1,384,075	1,759,252	143,333	517,206	892,800	966,787	1,342,636	1,718,543	1,739,628
22	Other Accrued Interest	50,275	52,110	52,275	52,440	52,605	52,772	52,938	53,106	53,273	53,442	53,611	53,780	53,950	52,113
23	Notes Payable	27,730	27,020	26,304	25,582	24,854	24,120	23,380	22,634	21,882	21,123	20,358	19,587	18,809	23,270
24	Accrued Liabilities	995,475	1,202,785	1,283,350	1,310,886	1,198,451	1,277,016	1,339,561	1,420,146	1,500,711	1,581,276	1,661,841	1,742,406	1,762,971	1,379,223
25															
26	TOTAL CURRENT LIABILITIES	15,514,090	12,695,225	12,751,790	11,713,644	12,542,990	13,785,413	15,181,958	13,959,899	13,723,991	14,696,545	15,385,666	14,669,968	13,947,058	14,730,574
27															

1121

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1995

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-19 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	EQUITY CAPITAL AND LIABILITIES	Beginning Balance 12/31/94	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Ending Balance 12/31/95	Test Year Simple Average Balance
28	Advances For Construction	4,238,230	4,482,400	4,726,570	4,970,740	5,214,910	5,459,080	5,703,250	5,947,420	6,191,590	6,435,760	6,679,930	6,924,100	7,168,270	5,703,250
29	Deferred Revenues	23,044	23,044	23,044	0	0	0	0	0	0	0	0	0	0	11,522
30	Other Deferred Credits	2,334,736	2,403,283	2,471,938	2,540,701	2,609,571	2,678,545	2,703,990	2,773,244	2,842,627	2,912,131	2,981,762	3,051,509	2,621,307	2,478,022
31	Regulatory Liabilities	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125
32	Pension And Benefits Reserves	(341,716)	(313,181)	(284,646)	(336,111)	(307,576)	(279,041)	(330,506)	(301,971)	(273,436)	(324,901)	(296,366)	(267,831)	(319,296)	(330,506)
33	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Contributions in Aid Construction	98,794,911	99,046,771	99,299,806	99,553,591	99,808,689	100,069,812	100,383,900	100,647,066	100,904,777	101,158,787	101,411,822	101,664,032	101,915,567	100,355,239
35	Accumulated Amortization	(23,786,886)	(24,020,847)	(24,254,408)	(24,488,169)	(24,721,930)	(24,955,691)	(25,189,452)	(25,423,213)	(25,656,974)	(25,890,735)	(26,124,496)	(26,358,257)	(26,592,018)	(25,189,452)
36	Deferred Investment Tax Credit	1,404,513	1,400,896	1,396,879	1,393,061	1,389,244	1,385,426	1,381,609	1,377,792	1,373,974	1,370,157	1,366,340	1,362,522	1,358,705	1,381,809
37	Deferred Taxes-AFUDC	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191
38	Deferred Income Taxes	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	21,155,740	20,191,372
39															
40	TOTAL DEFERRED CREDITS	105,225,151	105,580,685	105,937,502	106,192,132	106,551,207	106,916,450	107,211,110	107,578,657	107,940,877	108,219,518	108,577,311	108,934,394	110,639,591	107,932,371
41															
42	TOTAL CAPITAL AND LIABILITIES	303,926,880	301,537,572	301,808,067	300,853,382	302,028,856	303,908,082	305,399,529	304,854,867	303,633,984	305,198,639	306,311,119	306,474,076	309,214,095	306,570,488

1122

Note: May not cross-foot due to rounding.

SCHEDULE OF SEWER ACQUISITION ADJUSTMENTS - 1995
ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of Acquisition Adjustments, and the Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (S)
Page 1 of 1
Preparer: Kimball
Supporting Schedules: B-18 (S)
Recap Schedule: A-2 (S), A-7(S)

	(1)	(2)	(3)	(4)	(5)	(6)
	ACQUISITION ADJUSTMENTS BALANCE			ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS		
Line No.	Description	Amount	Average Balance (1)	Description	Annual Expense & Balance	Average Balance (1)
1	12/31/91 Balance Per Docket No. 920199-WS Order No. PSC-93-0423-FOF-WS Dated 3/22/93	0		12/31/91 Balance Per Docket No. 920199-WS Order No. PSC-93-0423-FOF-WS Dated 3/22/93	0	
2	Adjustments	0		Adjustments	0	
3	12/31/91 Adjusted Balance			xx/xx/xx Adjusted Balance	0	
4				1992 Amortization Expense	0	
5	12/31/92 Balance	0		12/31/92 BALANCE	0	
6				1993 Amortization Expense	0	
7	12/31/93 Balance	0		12/31/93 BALANCE	0	
8				1994 Amortization Expense	0	
9	12/31/94 Balance	0		12/31/94 BALANCE	0	
10				1995 Amortization Expense	0	
11	**12/31/95 Balance**	0	0	**12/31/95 BALANCE**	0	0
12				1996 Amortization Expense		
13	12/31/96 Balance			12/31/96 BALANCE		

Note: (1) Acquisition Adjustment simple average and 13-month average balances are the same as year-end balances for the test period. Year-end balances remain unchanged from those originally ordered. The acquisition balance is amortized straight-line; therefore, the annual amortization expense remains constant each year.

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION

	(1)	(2)	(3) Supporting Schedules	(4) Recap Schedules
	ACQUISITION ADJUSTMENTS:	1995		
14	Average Balance	0	Above	
15	Composite Non-Used & Useful Plant in Service - %	12.24%	A-6 (S)	
16	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	0	Above	
18	Composite Non-Used & Useful Accumulated Amortization - %	11.64%	A-10 (S)	
19	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
20	**NET NON-USED AND USEFUL AMOUNT**	0		A-7 (S)

SCHEDULE OF OTHER - SEWER - 1995
DEFERRED DEBITS

Company: SSU / Hernando / Spring Hill
Docket No : 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the calculation of average balances for deferred debits for the test year.

FPSC
Schedule: A-21 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-2(S),

Line No.	(1) Description	(2) TOTAL DEFERRED DEBITS ADDITIONS	(3) TOTAL DEFERRED DEBITS MONTHLY AMORTIZATION	(4) TOTAL DEFERRED DEBITS UNAMORTIZED BALANCE
1	**DEFERRED DEBITS**			
2	**12/31/94 Balance**			0
3	Jan	0	0	0
4	Feb	0	0	0
5	Mar	0	0	0
6	Apr	0	0	0
7	May	0	0	0
8	Jun	0	0	0
9	Jul	0	0	0
10	Aug	0	0	0
11	Sep	0	0	0
12	Oct	0	0	0
13	Nov	0	0	0
14	12/31/95 Balance	0	0	0
15	**Total Amortization Expense 12/31/95**		0	
16	**Average Rate Base Balance 12/31/95**			0

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Note: May not cross-foot due to rounding.

SCHEDULE OF SEWER NET OPERATING INCOME - 1995
PRESENT AND REQUESTED

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1995 PRESENT OPERATING INCOME			1995 REQUESTED OPERATING INCOME			
Line No. Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase	Requested Income	Requested Revenue Increase %	Supporting Schedules
1 **OPERATING REVENUES**							
2 Sewer Sales	2,337,996	0	2,337,996	527,704	2,865,700	22.57%	B-4(S),B-3(S)
3 Other Revenue	0	0	0	0	0		B-4(S)
4 Total Operating Revenue	2,337,996	0	2,337,996	527,704	2,865,700		
5 **OPERATING EXPENSES**							
6 Operation and Maintenance	1,150,339	0	1,150,339	0	1,150,339		B-6(S)
7 Depreciation net of CIAC Amort	227,500	0	227,500	0	227,500		B-14(S)
8 Amortization	0	0	0	0	0		B-18(S),A-21(S)
9 Taxes Other than Income	177,388	(1,077)	176,311	23,747 (A)	200,058		B-15(S),B-2(S)3/3
10 Provision for Income Taxes	216,407	1,867	218,274	194,402 (B)	412,676		B-17(S),B-2(S)3/3
11 Total Operating Expenses	1,771,634	790	1,772,424	218,149	1,990,573		
12 **NET OPERATING INCOME**	566,362	(790)	565,572	309,555	875,127		
13 **RATE BASE**	3,452,346	(74,534)	3,377,813		3,377,813		A-2(S)
14 **RATE OF RETURN**	16.41%		16.74%		25.91%		D-1(S)

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER NET OPERATING INCOME - 1995
PRESENT AND REQUIRED

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1995 PRESENT OPERATING INCOME			1995 REQUIRED OPERATING INCOME			
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Required Revenue Increase	Required Income	Required Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES**							
2	Sewer Sales	2,337,996	0	2,337,996	(397,531)	1,940,465	(17.00%)	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0	0		B-4(S)
4	Total Operating Revenue	2,337,996	0	2,337,996	(397,531)	1,940,465		
5	**OPERATING EXPENSES**							
6	Operation and Maintenance	1,150,339	0	1,150,339	0	1,150,339		B-6(S)
7	Depreciation net of CIAC Amort	227,500	0	227,500	0	227,500		B-14(S)
8	Amortization	0	0	0	0	0		B-18(S), A-21(S)
9	Taxes Other than Income	177,388	(1,077)	176,311	(17,889) (A)	158,422		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	216,407	1,867	218,274	(146,447) (B)	71,827		B-17(S),B-2(S)3/3
11	Total Operating Expenses	1,771,634	790	1,772,424	(164,336)	1,608,088		
12	**NET OPERATING INCOME**	566,362	(790)	565,572	(233,195)	332,377		
13	**RATE BASE**	3,452,346	(74,534)	3,377,813		3,377,813		A-2(S)
14	**RATE OF RETURN**	16.41%		16.74%		9.84%		D-1(S)

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

SCHEDULE OF SEWER REVENUE INCREASE CALCULATION - 1995
REQUIRED AND REQUESTED

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that shows the calculation of required revenue adjustments for the interim and test year.

FPSC
Schedule: B-2(S)
Page 3 of 3
Preparer: Kimball

Line No.	(1) Description	(2) Required	(3) Requested	(4) Supporting Schedules	(5) Recap Schedules
1	**REQUIRED RETURN:**				
2	Return on Equity (%)	11.19%	49.73%	D-1(S)	
3	Rate of Return (%)	9.84%	25.91%	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	3,377,813	3,377,813	A-2(S)	
6	Required Income (L3 x L5)	332,377	875,127		
7	Adjusted Income Under Present Rates	565,572	565,572	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	(233,195)	309,555		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	(379,642)	503,957		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	(397,531)	527,704		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	(379,642)	503,957		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	(146,447)	194,402		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	(17,889)	23,747		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	(233,195)	309,555		B-2(S)1/3,2/3

Notes:
(A) For interim period, the Required Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).
(B) See below calculation of Required Rate of Return for interim 1995.
(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.
(D) Requested Rate of Return is calculated using requested income divided by rate base.

1995 INTERIM REQUIRED RATE OF RETURN CALCULATION

Line No.	(1) Class of Capital	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
21	Long-Term Debt	56.66%	8.91%	5.05%
22	Customer Deposits	0.90%	6.00%	0.05%
23	Deferred ITC	0.74%	9.86%	0.07%
24	Short Term Debt	0.00%	0.00%	0.00%
25	Preferred Stock	0.00%	0.00%	0.00%
26	Common Equity	42.49%	11.19%	4.76%
27	*Adjustment for Gas*	(0.79%)	11.19%	(0.09%)
28	TOTAL	100.00%		9.84%

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT SEWER OPERATING INCOME - 1995

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line shown on the net operating income statement.

FPSC
Schedule: B-3(S)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Sewer	(3) Supporting Schedule
1	**A. REVENUES:**		B-4(S)
2	1.	0	
3			
4	2.	0	
5			
6		0	
7	**B. OPERATION AND MAINTENANCE EXPENSE:**		B-6(S)
8	1.	0	
9			
10	2.	0	
11			
12	3.	0	
13			
14	4.	0	
15			
16	5.	0	
17			
18	6.	0	
19			
20	7.	0	
21			
22		0	
23	**C. DEPRECIATION NET OF AMORTIZATION OF CIAC:**		B-14(S)
24	1.	0	
25			
26	2.	0	
27			
28		0	
29	**D. AMORTIZATION:**		B-18(S), A-21(S)
30	1.	0	
31			
32	2.	0	
33			
34		0	
35	**E. TAXES OTHER THAN INCOME:**		B-15(S)
36	1. N/A	0	
37			
38	2. Non Used and Useful Property Tax Add-back	4,300	
39			
40	3. Non Used and Useful Property Taxes	(5,377)	
41			
42		(1,077)	
43	**F. INCOME TAXES:**		B-17(S)
44	1. Calculate income tax impact as a result of the adjustments to per book income components.	1,867	
45			
46	2.	0	
47			
48		1,867	
49	**TOTAL SEWER INCOME ADJUSTMENTS**		
50		790	
51			

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING REVENUES - 1995
UNDER PRESENT RATES

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for *by sub-account, then* show the total amount under metered or measured commercial and provide an explanation.

Schedule: B-4(S)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-2(S),B-3(S)

Line No.	Account No. and Description	(1)	(2) 1995 Revenues (Present) Per Books	(3) Adjustments	(4) Adjusted Revenues
1	**SEWER SALES:**				
2	521.1 Flat Rate - Residential		1,516	0	1,516
3	521.2 Flat Rate - Commercial		0	0	0
4	521.3 Flat Rate - Industrial		0	0	0
5	521.4 Flat Rate - Public Authorities		0	0	0
6	521.5 Flat Rate - Multi-Family		0	0	0
7	521.6 Flat Rate - Other		0	0	0
8	522.1 Measured - Residential		1,567,588	0	1,567,588
9	522.2 Measured - Commercial		768,892	0	768,892
10	*522.3 Measured - Industrial*		0	0	0
11	522.4 Measured - Public Authorities		0	0	0
12	522.5 Measured - Multi-Family		0	0	0
13	Subtotal Sewer Sales		2,337,996	0	2,337,996
14	**OTHER SEWER SALES:**				
15	523 Other Sales - Public Authorities		0	0	0
16	524 Revenue from Other Systems		0	0	0
17	526 Effluent		0	0	0
18	537 Unbilled Revenues		0	0	0
19	Subtotal Other Sewer Sales		0	0	0
20	**TOTAL SEWER SALES**		2,337,996	0	2,337,996
21	**OTHER SEWER REVENUES:**				
22	531 Sale of Sludge		0	0	0
23	532 Forfeited Discounts		0	0	0
24	534 Rents From Sewer Property		0	0	0
25	535 Interdepartmental Rents		0	0	0
26	536 *Other Sewer Revenues*		0	0	0
27	**TOTAL OTHER SEWER REVENUES**		0	0	0
28	***TOTAL PRESENT SEWER OPERATING REVENUES***		2,337,996	0	2,337,996

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
SUMMARY OF TOTAL O & M EXPENSES

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that summarizes the total direct and allocated O & M expenses for the test year.

FPSC
Schedule: B-6(S)
Page 1 Of 9
Preparer: Kimball
Recap Schedule: B-2(S)

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			1995 TOTAL O & M (.1 - .8)			1995 DIRECT O & M (.1 - .6)			1995 ALLOCATED CUST ACCTS (.7)			1995 ALLOCATED A & G (.8)		
Line No.	Account No.	Account Name	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M
1	701	Salaries & Wages - Employees	410,420	0	410,420	203,703	0	203,703	57,027	0	57,027	149,691	0	149,691
2	703	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704	Employee Pensions & Benefits	101,921	0	101,921	50,587	0	50,587	14,161	0	14,161	37,173	0	37,173
4	710	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711	Sludge Removal Expense	205,920	0	205,920	205,920	0	205,920	0	0	0	0	0	0
6	715	Purchased Power	131,263	0	131,263	128,400	0	128,400	198	0	198	2,665	0	2,665
7	716	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718	Chemicals	50,001	0	50,001	50,001	0	50,001	0	0	0	0	0	0
9	720	Materials & Supplies	55,868	0	55,868	45,596	0	45,596	3,149	0	3,149	7,123	0	7,123
10	731	Contractual Services - Eng.	16,291	0	16,291	15,099	0	15,099	0	0	0	1,192	0	1,192
11	732	Contractual Services - Acct.	6,331	0	6,331	0	0	0	0	0	0	6,331	0	6,331
12	733	Contractual Services - Legal	3,815	0	3,815	0	0	0	0	0	0	3,815	0	3,815
13	734	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735	Contractual Services - Other	19,623	0	19,623	9,785	0	9,785	0	0	0	9,838	0	9,838
15	741	Rental of Real Building/Real Property	5,660	0	5,660	0	0	0	0	0	0	5,660	0	5,660
16	742	Rental of Equipment	259	0	259	0	0	0	0	0	0	259	0	259
17	750	Transportation Expense	11,743	0	11,743	6,747	0	6,747	2,228	0	2,228	2,768	0	2,768
18	756	Insurance - Vehicle	4,340	0	4,340	0	0	0	0	0	0	4,340	0	4,340
19	757	Insurance - General Liability	8,921	0	8,921	0	0	0	0	0	0	8,921	0	8,921
20	758	Insurance - Workman's Comp	7,342	0	7,342	3,644	0	3,644	1,020	0	1,020	2,678	0	2,678
21	759	Insurance - Other	886	0	886	0	0	0	0	0	0	886	0	886
22	760	Advertising Expense	966	0	966	0	0	0	0	0	0	966	0	966
23	766	Reg. Comm. Exp. - Rate Case Amort.	16,017	0	16,017	0	0	0	0	0	0	16,017	0	16,017
24	767	Reg. Comm. Exp. - Other	2,148	0	2,148	0	0	0	0	0	0	2,148	0	2,148
25	770	Bad Debt Expense	7,751	0	7,751	0	0	0	7,751	0	7,751	0	0	0
26	775	Miscellaneous Expenses	82,852	0	82,852	19,493	0	19,493	19,440	0	19,440	43,919	0	43,919
27		TOTAL SEWER O & M EXPENSES	1,150,339	0	1,150,339	738,975	0	738,975	104,974	0	104,974	306,390	0	306,390

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
TOTAL O&M BY MONTH (7XX.1 - 7XX.8)

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-6(S)
Page 2 0f 9
Preparer: Kimball
Recap Schedule: B-2(S)

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL O & M (.1 - .8) Per Books O & M	(15) TOTAL O & M (.1 - .8) Adjustments	(16) TOTAL O & M (.1 - .8) Adjusted O & M
1	701.1-.8 Salaries & Wages - Employees	34,562	31,148	35,839	34,273	34,492	33,767	34,933	34,402	33,826	34,829	33,802	34,549	410,421	0	410,421
2	703.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.8 Employee Pensions & Benefits (1)	8,583	7,735	8,900	8,511	8,566	8,385	8,675	8,543	8,400	8,649	8,394	8,580	101,921	0	101,921
4	710.1-.8 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-.8 Sludge Removal Expense	17,160	17,160	17,160	17,160	17,160	17,160	17,160	17,160	17,160	17,160	17,160	17,160	205,920	0	205,920
6	715.1-.8 Purchased Power	11,936	11,826	11,145	10,745	10,441	10,438	10,440	10,440	10,437	10,543	11,034	11,836	131,263	0	131,263
7	716.1-.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-.8 Chemicals	3,014	4,452	4,317	4,452	3,507	5,262	3,507	5,262	3,507	5,262	3,507	3,952	50,001	0	50,001
9	720.1-.8 Materials & Supplies	4,715	4,586	4,732	4,658	4,644	4,631	4,674	4,638	4,637	4,664	4,639	4,652	55,868	0	55,868
10	731.1-.8 Contractual Services - Eng.	1,359	1,352	1,360	1,360	1,358	1,357	1,358	1,358	1,357	1,359	1,355	1,357	16,291	0	16,291
11	732.1-.8 Contractual Services - Acct.	521	500	543	542	533	527	531	531	525	536	517	525	6,331	0	6,331
12	733.1-.8 Contractual Services - Legal	314	302	327	326	321	317	320	320	316	323	312	316	3,815	0	3,815
13	734.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.8 Contractual Services - Other	2,650	1,099	1,259	2,580	1,145	1,133	2,595	1,137	1,143	2,582	1,145	1,155	19,624	0	19,624
15	741.1-.8 Rental of Real Building/Real Property	466	447	485	484	476	471	475	475	469	480	462	469	5,660	0	5,660
16	742.1-.8 Rental of Equipment	21	20	22	22	22	22	22	22	21	22	21	21	259	0	259
17	750.1-.8 Transportation Expense	987	948	998	983	979	974	986	978	973	986	972	979	11,743	0	11,743
18	756.1-.8 Insurance - Vehicle	357	343	372	371	365	361	364	364	360	368	354	360	4,340	0	4,340
19	757.1-.8 Insurance - General Liability	734	705	765	763	751	742	748	749	740	756	728	739	8,921	0	8,921
20	758.1-.8 Insurance - Workman's Comp (2)	618	557	641	613	617	604	625	615	605	623	605	618	7,342	0	7,342
21	759.1-.8 Insurance - Other	73	70	76	76	75	74	74	74	73	75	72	73	886	0	886
22	760.1-.8 Advertising Expense	80	76	83	83	81	80	81	81	80	82	79	80	966	0	966
23	766.1-.8 Reg. Comm. Exp. - Rate Case Amort.	1,318	1,266	1,373	1,371	1,348	1,332	1,343	1,344	1,328	1,357	1,308	1,328	16,017	0	16,017
24	767.1-.8 Reg. Comm. Exp. - Other	177	170	184	184	181	179	180	180	178	182	175	178	2,148	0	2,148
25	770.1-.8 Bad Debt Expense	648	592	655	651	652	644	662	654	638	663	639	653	7,751	0	7,751
26	775.1-.8 Miscellaneous Expenses	7,041	6,353	7,812	6,797	7,114	6,639	7,504	6,684	6,664	6,828	6,668	6,747	82,852	0	82,852
27	TOTAL SEWER O & M EXPENSES	97,335	91,708	99,049	97,006	94,828	95,098	97,256	96,015	93,438	98,328	93,949	96,329	1,150,338	0	1,150,338

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
DIRECT EXPENSE BY MONTH (7XX.1 - 7XX.6)

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-6(S)
Page 3 of 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL DIRECT O & M (.1 - .6) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.1-.6 Salaries & Wages - Employees	17,475	14,961	18,182	16,674	17,094	16,580	17,515	17,022	16,721	17,269	16,875	17,334	203,703	0	203,703
2	703.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.6 Employee Pensions & Benefits	4,340	3,715	4,515	4,141	4,245	4,117	4,350	4,227	4,152	4,289	4,191	4,305	50,587	0	50,587
4	710.1-.6 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-.6 Sludge Removal Expenses	17,160	17,160	17,160	17,160	17,160	17,160	17,160	17,160	17,160	17,160	17,160	17,160	205,920	0	205,920
6	715.1-.6 Purchased Power	11,700	11,600	10,900	10,500	10,200	10,200	10,200	10,200	10,200	10,300	10,800	11,600	128,400	0	128,400
7	716.1-.6 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-.6 Chemicals	3,014	4,452	4,317	4,452	3,507	5,262	3,507	5,262	3,507	5,262	3,507	3,952	50,001	0	50,001
9	720.1-.6 Materials & Supplies	3,865	3,782	3,855	3,784	3,779	3,777	3,808	3,774	3,787	3,791	3,798	3,796	45,596	0	45,596
10	731.1-.6 Contractual Services - Eng.	1,261	1,258	1,258	1,258	1,258	1,258	1,258	1,258	1,258	1,258	1,258	1,258	15,099	0	15,099
11	732.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	733.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.6 Contractual Services - Other	1,641	321	415	1,738	317	315	1,770	311	328	1,748	342	339	9,785	0	9,785
15	741.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	742.1-.6 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	750.1-.6 Transportation Expense	573	559	572	559	559	558	564	558	560	561	562	562	6,747	0	6,747
18	756.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	757.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	758.1-.6 Insurance - Workman's Comp	313	268	325	298	306	297	313	305	299	309	302	310	3,644	0	3,644
21	759.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	760.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	766.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	767.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	775.1-.6 Miscellaneous Expenses	1,802	1,398	2,402	1,406	1,782	1,372	2,183	1,356	1,423	1,445	1,478	1,466	19,493	0	19,493
27	**TOTAL SEWER DIRECT O & M EXPENSES**	63,343	59,475	63,901	61,970	60,206	60,896	62,609	61,432	59,395	63,391	60,272	62,083	738,975	0	738,975

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

1132

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (7XX.7)

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-6(S)
Page 4 Of 9
Preparer: Kimball

Line No.		(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.7	Salaries & Wages - Employees	4,767	4,352	4,822	4,788	4,799	4,736	4,868	4,815	4,694	4,876	4,703	4,806	57,027	0	57,027
2	703.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.7	Employee Pensions & Benefits	1,184	1,081	1,196	1,189	1,192	1,176	1,209	1,196	1,166	1,211	1,168	1,194	14,161	0	14,161
4	710.7	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.7	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715.7	Purchased Power	17	15	17	17	17	16	17	17	16	17	16	17	198	0	198
7	716.7	*Fuel for Power Production*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720.7	Materials & Supplies	263	240	266	264	265	262	269	266	259	269	260	265	3,149	0	3,149
10	731.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	732.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	733.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	741.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	742.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	750.7	Transportation Expense	186	170	188	187	187	185	190	188	183	190	184	188	2,228	0	2,228
18	756.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	757.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	758.7	Insurance - Workman's Comp	85	78	86	86	86	85	87	86	84	87	84	86	1,020	0	1,020
21	759.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	760.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	766.7	*Reg. Comm. Exp. - Rate Case Amort.*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	767.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770.7	Bad Debt Expense	648	592	655	651	652	644	662	654	638	663	639	653	7,751	0	7,751
26	775.7	Miscellaneous Expenses	1,625	1,484	1,644	1,632	1,636	1,615	1,660	1,641	1,600	1,662	1,603	1,638	19,440	0	19,440
27		TOTAL SEWER ALLOCATED CUST ACCTS EXP.	8,776	8,012	8,877	8,814	8,833	8,719	8,961	8,864	8,640	8,975	8,657	8,847	104,974	0	104,974

Notes:
(1) Employee Pensions & Benefits is calculated as 24.63% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
ALLOCATED A & G EXPENSES BY MONTH (7XX.8)

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-6(S)
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Preparer: Kimball

Line No.	(1) Account No.	Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED A & G EXPENSES (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.8	Salaries & Wages - Employees	12,319	11,834	12,835	12,811	12,600	12,450	12,549	12,565	12,411	12,684	12,224	12,409	149,691	0	149,691
2	703.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.8	Employee Pensions & Benefits	3,059	2,939	3,187	3,181	3,129	3,092	3,116	3,120	3,082	3,150	3,036	3,081	37,173	0	37,173
4	710.8	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.8	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715.8	Purchased Power	219	211	229	228	224	222	223	224	221	226	218	221	2,685	0	2,685
7	716.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720.8	Materials & Supplies	586	563	611	610	600	592	597	598	591	604	582	590	7,123	0	7,123
10	731.8	Contractual Services - Eng.	98	94	102	102	100	99	100	100	99	101	97	99	1,192	0	1,192
11	732.8	Contractual Services - Acct.	521	500	543	542	533	527	531	531	525	536	517	525	6,331	0	6,331
12	733.8	Contractual Services - Legal	314	302	327	326	321	317	320	320	316	323	312	316	3,815	0	3,815
13	734.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.8	Contractual Services - Other	810	778	844	842	828	818	825	826	816	834	803	816	9,838	0	9,838
15	741.8	Rental of Real Building/Real Property	466	447	485	484	476	471	475	475	469	480	462	469	5,660	0	5,660
16	742.8	Rental of Equipment	21	20	22	22	22	22	22	22	21	22	21	21	259	0	259
17	750.8	Transportation Expense	226	219	237	237	233	230	232	232	230	235	226	229	2,768	0	2,768
18	756.8	Insurance - Vehicle	357	343	372	371	365	361	364	364	360	368	354	360	4,340	0	4,340
19	757.8	Insurance - General Liability	734	705	765	763	751	742	748	749	740	756	728	739	8,921	0	8,921
20	758.8	Insurance - Workmen's Comp	220	212	230	229	225	223	225	225	222	227	219	222	2,678	0	2,678
21	759.8	Insurance - Other	73	70	76	76	75	74	74	74	73	75	72	73	886	0	886
22	760.8	Advertising Expense	80	76	83	83	81	80	81	81	80	82	79	80	966	0	966
23	766.8	Reg. Comm. Exp. - Rate Case Amort.	1,318	1,266	1,373	1,371	1,348	1,332	1,343	1,344	1,328	1,357	1,308	1,328	16,017	0	16,017
24	767.8	Reg. Comm. Exp. - Other	177	170	184	184	181	179	180	180	178	182	175	178	2,148	0	2,148
25	770.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	775.8	Miscellaneous Expenses	3,814	3,472	3,766	3,759	3,697	3,653	3,682	3,687	3,641	3,721	3,586	3,641	43,919	0	43,919
27		TOTAL SEWER ALLOCATED A & G EXPENSES	25,215	24,222	26,271	26,222	25,789	25,483	25,686	25,719	25,403	25,962	25,020	25,398	306,390	0	306,390

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
SUMMARY OF TOTAL UTILITY ADJUSTMENTS TO O & M (7XX.1 - 7XX.8)

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-6(S)
Page 6 Of 9
Preparer: Kimball
Recap Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			TOTAL UTILITY ADJUSTMENTS TO O & M EXPENSES										
Line No.	Account No. and Name	Per Books O & M										Net Adjustments	Total Adjusted O & M
1	701.1-.8 Salaries & Wages - Employees	410,420	0	0	0	0	0	0	0	0	0	0	410,420
2	703.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.8 Employee Pensions & Benefits	101,921	0	0	0	0	0	0	0	0	0	0	101,921
4	710.1-.8 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-.8 Sludge Removal Expenses	205,920	0	0	0	0	0	0	0	0	0	0	205,920
6	715.1-.8 Purchased Power	131,263	0	0	0	0	0	0	0	0	0	0	131,263
7	716.1-.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-.8 Chemicals	50,001	0	0	0	0	0	0	0	0	0	0	50,001
9	720.1-.8 Materials & Supplies	55,868	0	0	0	0	0	0	0	0	0	0	55,868
10	731.1-.8 Contractual Services - Eng.	16,291	0	0	0	0	0	0	0	0	0	0	16,291
11	732.1-.8 Contractual Services - Acct.	6,331	0	0	0	0	0	0	0	0	0	0	6,331
12	733.1-.8 Contractual Services - Legal	3,815	0	0	0	0	0	0	0	0	0	0	3,815
13	734.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.8 Contractual Services - Other	19,623	0	0	0	0	0	0	0	0	0	0	19,623
15	741.1-.8 Rental of Real Building/Real Property	5,660	0	0	0	0	0	0	0	0	0	0	5,660
16	742.1-.8 Rental of Equipment	259	0	0	0	0	0	0	0	0	0	0	259
17	750.1-.8 Transportation Expense	11,743	0	0	0	0	0	0	0	0	0	0	11,743
18	756.1-.8 Insurance - Vehicle	4,340	0	0	0	0	0	0	0	0	0	0	4,340
19	757.1-.8 Insurance - General Liability	8,921	0	0	0	0	0	0	0	0	0	0	8,921
20	758.1-.8 Insurance - Workman's Comp	7,342	0	0	0	0	0	0	0	0	0	0	7,342
21	759.1-.8 Insurance - Other	886	0	0	0	0	0	0	0	0	0	0	886
22	760.1-.8 Advertising Expense	966	0	0	0	0	0	0	0	0	0	0	966
23	766.1-.8 Reg. Comm. Exp. - Rate Case Amort.	16,017	0	0	0	0	0	0	0	0	0	0	16,017
24	767.1-.8 Reg. Comm. Exp. - Other	2,148	0	0	0	0	0	0	0	0	0	0	2,148
25	770.1-.8 Bad Debt Expense	7,751	0	0	0	0	0	0	0	0	0	0	7,751
26	775.1-.8 Miscellaneous Expenses	82,852	0	0	0	0	0	0	0	0	0	0	82,852
27	TOTAL SEWER O & M EXPENSES	1,150,339	0	0	0	0	0	0	0	0	0	0	1,150,339

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (7XX.1 - 7XX.6)

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-6(S)
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Preparer: Kimball
Recap Schedule B-2(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES										
Line No.	Account No. and Name	Per Books O & M										Net Adjustments	Total Adjusted O & M
1	701.1-.6 Salaries & Wages - Employees	203,703	0	0	0	0	0	0	0	0	0	0	203,703
2	703.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.6 Employee Pensions & Benefits	50,587	0	0	0	0	0	0	0	0	0	0	50,587
4	710.1-.6 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-.6 Sludge Removal Expenses	205,920	0	0	0	0	0	0	0	0	0	0	205,920
6	715.1-.6 Purchased Power	128,400	0	0	0	0	0	0	0	0	0	0	128,400
7	716.1-.6 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-.6 Chemicals	50,001	0	0	0	0	0	0	0	0	0	0	50,001
9	720.1-.6 Materials & Supplies	45,598	0	0	0	0	0	0	0	0	0	0	45,598
10	731.1-.6 Contractual Services - Eng.	15,099	0	0	0	0	0	0	0	0	0	0	15,099
11	732.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
12	733.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
13	734.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.6 Contractual Services - Other	9,785	0	0	0	0	0	0	0	0	0	0	9,785
15	741.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
16	742.1-.6 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
17	750.1-.6 Transportation Expense	6,747	0	0	0	0	0	0	0	0	0	0	6,747
18	756.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
19	757.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
20	758.1-.6 Insurance - Workmen's Comp	3,644	0	0	0	0	0	0	0	0	0	0	3,644
21	759.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
22	760.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
23	766.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
24	767.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
25	770.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
26	775.1-.6 Miscellaneous Expenses	19,493	0	0	0	0	0	0	0	0	0	0	19,493
27	TOTAL SEWER DIRECT O & M EXPENSES	738,975	0	0	0	0	0	0	0	0	0	0	738,975

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmens Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXPENSES (7XX.7)

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the last year O & M expenses.

FPSC
Schedule: B-6(S)
Page 8 Of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				UTILITY ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXPENSES										
Line No.		Account No. and Name	Per Books O & M										Net Adjustments	Total Adjusted O & M
1	701.7	Salaries & Wages - Employees	57,027	0	0	0	0	0	0	0	0	0	0	57,027
2	703.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.7	Employee Pensions & Benefits	14,161	0	0	0	0	0	0	0	0	0	0	14,161
4	710.7	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.7	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0
6	715.7	Purchased Power	198	0	0	0	0	0	0	0	0	0	0	198
7	716.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
9	720.7	Materials & Supplies	3,149	0	0	0	0	0	0	0	0	0	0	3,149
10	731.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
11	732.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
12	733.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
13	734.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
15	741.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
16	742.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
17	750.7	Transportation Expense	2,228	0	0	0	0	0	0	0	0	0	0	2,228
18	756.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
19	757.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
20	758.7	Insurance - Workman's Comp	1,020	0	0	0	0	0	0	0	0	0	0	1,020
21	759.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
22	760.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
23	766.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
24	767.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
25	770.7	Bad Debt Expense	7,751	0	0	0	0	0	0	0	0	0	0	7,751
26	775.7	Miscellaneous Expenses	19,440	0	0	0	0	0	0	0	0	0	0	19,440
27	TOTAL SEWER CUSTOMER ACCOUNT EXPENSES		104,974	0	0	0	0	0	0	0	0	0	0	104,974

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO ALLOCATED A & G EXPENSES (7XX.8)

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-6(S)
Page 9 Of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				UTILITY ADJUSTMENTS TO ALLOCATED A&G EXPENSES										
Line No.	Account No.	Account Name	Per Books O & M										Net Adjustments	Total Adjusted O & M
1	701.8	Salaries & Wages - Employees	149,691	0	0	0	0	0	0	0	0	0	0	149,691
2	703.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.8	Employee Pensions & Benefits	37,173	0	0	0	0	0	0	0	0	0	0	37,173
4	710.8	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.8	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0
6	715.8	Purchased Power	2,665	0	0	0	0	0	0	0	0	0	0	2,665
7	716.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
9	720.8	Materials & Supplies	7,123	0	0	0	0	0	0	0	0	0	0	7,123
10	731.8	Contractual Services - Eng.	1,192	0	0	0	0	0	0	0	0	0	0	1,192
11	732.8	Contractual Services - Acct.	6,331	0	0	0	0	0	0	0	0	0	0	6,331
12	733.8	Contractual Services - Legal	3,815	0	0	0	0	0	0	0	0	0	0	3,815
13	734.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.8	Contractual Services - Other	9,838	0	0	0	0	0	0	0	0	0	0	9,838
15	741.8	Rental of Real Building/Real Property	5,660	0	0	0	0	0	0	0	0	0	0	5,660
16	742.8	Rental of Equipment	259	0	0	0	0	0	0	0	0	0	0	259
17	750.8	Transportation Expense	2,768	0	0	0	0	0	0	0	0	0	0	2,768
18	756.8	Insurance - Vehicle	4,340	0	0	0	0	0	0	0	0	0	0	4,340
19	757.8	Insurance - General Liability	8,921	0	0	0	0	0	0	0	0	0	0	8,921
20	758.8	Insurance - Workmen's Comp	2,678	0	0	0	0	0	0	0	0	0	0	2,678
21	759.8	Insurance - Other	886	0	0	0	0	0	0	0	0	0	0	886
22	760.8	Advertising Expense	966	0	0	0	0	0	0	0	0	0	0	966
23	766.8	Reg. Comm. Exp. - Rate Case Amort.	16,017	0	0	0	0	0	0	0	0	0	0	16,017
24	767.8	Reg. Comm. Exp. - Other	2,148	0	0	0	0	0	0	0	0	0	0	2,148
25	770.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
26	775.8	Miscellaneous Expenses	43,919	0	0	0	0	0	0	0	0	0	0	43,919
27		TOTAL SEWER A & G EXPENSES	306,390	0	0	0	0	0	0	0	0	0	0	306,390

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmens Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - TOTAL O&M EXPENSES (.1 - .8) - 1995 SEWER

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-8(S)
Page 1 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount	Difference %
1	701.1-.8 Salaries & Wages - Employees	375,419	410,420	35,002	9.32%
2	703.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.8 Employee Pensions & Benefits	89,987	101,921	11,934	13.26%
4	710.1-.8 Purchased Sewer	0	0	0	0.00%
5	711.1-.8 Sludge Removal	192,570	205,920	13,350	6.93%
6	715.1-.8 Purchased Power	123,879	131,263	7,384	5.96%
7	716.1-.8 Fuel for Power Production	136	0	(136)	(100.00%)
8	718.1-.8 Chemicals	17,638	50,001	32,363	183.48%
9	720.1-.8 Materials & Supplies	55,995	55,868	(126)	(0.23%)
10	731.1-.8 Contractual Services - Eng.	15,096	16,291	1,195	7.92%
11	732.1-.8 Contractual Services - Acct.	6,127	6,331	204	3.33%
12	733.1-.8 Contractual Services - Legal	4,857	3,815	(1,042)	(21.46%)
13	734.1-.8 Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.8 Contractual Services - Other	24,650	19,623	(5,027)	(20.39%)
15	741.1-.8 Rental of Real Building/Real Property	5,290	5,660	371	7.00%
16	742.1-.8 Rental of Equipment	365	259	(106)	(29.09%)
17	750.1-.8 Transportation Expense	11,219	11,743	524	4.67%
18	756.1-.8 Insurance - Vehicle	4,022	4,340	318	7.91%
19	757.1-.8 Insurance - General Liability	9,201	8,921	(281)	(3.05%)
20	758.1-.8 Insurance - Workman's Comp	6,683	7,342	659	9.87%
21	759.1-.8 Insurance - Other	835	886	51	6.05%
22	760.1-.8 Advertising Expense	992	966	(25)	(2.56%)
23	766.1-.8 Reg. Comm. Exp. - Rate Case Amort.	16,015	16,017	2	0.01%
24	767.1-.8 Reg. Comm. Exp. - Other	3,261	2,148	(1,113)	(34.12%)
25	770.1-.8 Bad Debt Expense	4,478	7,751	3,272	73.07%
26	775.1-.8 Miscellaneous Expenses	66,734	82,852	16,118	24.15%
27	TOTAL SEWER O & M EXPENSES	1,035,447	1,150,339	114,890	11.10%
28	TOTAL (LESS ACCTS 766 & 767)	1,016,171	1,132,174	116,001	11.42%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1995
SEWER

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-8(S)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

Line No.	Account No. and Name	(1)	(2) Historic Year Ended 12/31/94	(3) Interim Test Year Ended 12/31/95	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %	NOTES
1	701.1-.6	Salaries & Wages - Employees	174,809	203,703	28,894	16.53%	
2	703.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	
3	704.1-.6	Employee Pensions & Benefits	41,901	50,587	8,686	20.73%	
4	710.1-.6	Purchased Sewer	0	0	0	0.00%	
5	711.1-.6	Sludge Removal	192,570	205,920	13,350	6.93%	
6	715.1-.6	Purchased Power	121,311	128,400	7,089	5.84%	
7	716.1-.6	Fuel for Power Production	136	0	(136)	(100.00%)	
8	718.1-.6	Chemicals	17,638	50,001	32,363	183.48%	
9	720.1-.6	Materials & Supplies	45,090	45,596	506	1.12%	
10	731.1-.6	Contractual Services - Eng.	15,096	15,099	3	0.02%	
11	732.1-.6	Contractual Services - Acct.	0	0	0	0.00%	
12	733.1-.6	Contractual Services - Legal	0	0	0	0.00%	
13	734.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	
14	735.1-.6	Contractual Services - Other	7,733	9,785	2,052	26.54%	
15	741.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%	
16	742.1-.6	Rental of Equipment	28	0	(28)	(100.00%)	
17	750.1-.6	Transportation Expense	7,999	6,747	(1,252)	(15.65%)	
18	756.1-.6	Insurance - Vehicle	0	0	0	0.00%	
19	757.1-.6	Insurance - General Liability	0	0	0	0.00%	
20	758.1-.6	Insurance - Workman's Comp	3,112	3,644	532	17.10%	
21	759.1-.6	Insurance - Other	0	0	0	0.00%	
22	760.1-.6	Advertising Expense	0	0	0	0.00%	
23	766.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	
24	767.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	
25	770.1-.6	Bad Debt Expense	0	0	0	0.00%	
26	775.1-.6	Miscellaneous Expenses	15,575	19,493	3,918	25.16%	
27	**TOTAL SEWER O & M EXPENSES**		642,998	738,975	95,977	14.93%	
28	**TOTAL (LESS ACCTS 766 & 767)**		642,998	738,975	95,977	14.93%	

NOTE: See Volume II for variance explanations.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - CUSTOMER ACCOUNT EXPENSES (.7) - 1995 SEWER

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-8(S)
Page 3 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

Line No.	Account No. and Name		(2) Historic Year Ended 12/31/94	(3) Interim Test Year Ended 12/31/95	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %
1	701.1-.7	Salaries & Wages - Employees	58,975	57,027	(1,948)	(3.30%)
2	703.1-.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.7	Employee Pensions & Benefits	14,136	14,161	25	0.18%
4	710.1-.7	Purchased Sewer	0	0	0	0.00%
5	711.1-.7	Sludge Removal	0	0	0	0.00%
6	715.1-.7	Purchased Power	225	198	(27)	(11.92%)
7	716.1-.7	Fuel for Power Production	0	0	0	0.00%
8	718.1-.7	Chemicals	0	0	0	0.00%
9	720.1-.7	Materials & Supplies	3,527	3,149	(378)	(10.72%)
10	731.1-.7	Contractual Services - Eng.	0	0	0	0.00%
11	732.1-.7	Contractual Services - Acct.	0	0	0	0.00%
12	733.1-.7	Contractual Services - Legal	0	0	0	0.00%
13	734.1-.7	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.7	Contractual Services - Other	0	0	0	0.00%
15	741.1-.7	Rental of Real Building/Real Property	513	0	(513)	(100.00%)
16	742.1-.7	Rental of Equipment	12	0	(12)	(100.00%)
17	750.1-.7	Transportation Expense	1,438	2,228	790	54.91%
18	756.1-.7	Insurance - Vehicle	0	0	0	0.00%
19	757.1-.7	Insurance - General Liability	0	0	0	0.00%
20	758.1-.7	Insurance - Workman's Comp	1,050	1,020	(30)	(2.81%)
21	759.1-.7	Insurance - Other	0	0	0	0.00%
22	760.1-.7	Advertising Expense	0	0	0	0.00%
23	766.1-.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
24	767.1-.7	Reg. Comm. Exp. - Other	0	0	0	0.00%
25	770.1-.7	Bad Debt Expense	4,478	7,751	3,272	73.07%
26	775.1-.7	Miscellaneous Expenses	4,205	19,440	15,235	362.27%
27	**TOTAL SEWER O & M EXPENSES**		88,559	104,974	16,414	18.54%
28	**TOTAL (LESS ACCTS 766 & 767)**		88,559	104,974	16,414	18.54%

NOTE: See Volume II for variance explanations.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - A&G EXPENSES (.8) - 1995 SEWER

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-8(S)
Page 4 of 4
Preparer: Bancini
Recap Schedule: B-6(S)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount	Difference %
1	701.1-.8	Salaries & Wages - Employees	141,635	149,691	8,056	5.69%
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.8	Employee Pensions & Benefits	33,950	37,173	3,223	9.49%
4	710.1-.8	Purchased Sewer	0	0	0	0.00%
5	711.1-.8	Sludge Removal	0	0	0	0.00%
6	715.1-.8	Purchased Power	2,343	2,665	322	13.73%
7	716.1-.8	Fuel for Power Production	0	0	0	0.00%
8	718.1-.8	Chemicals	0	0	0	0.00%
9	720.1-.8	Materials & Supplies	7,377	7,123	(254)	(3.45%)
10	731.1-.8	Contractual Services - Eng.	0	1,192	1,192	100.00%
11	732.1-.8	Contractual Services - Acct.	6,127	6,331	204	3.33%
12	733.1-.8	Contractual Services - Legal	4,857	3,815	(1,042)	(21.46%)
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.8	Contractual Services - Other	16,917	9,838	(7,079)	(41.85%)
15	741.1-.8	Rental of Real Building/Real Property	4,777	5,660	883	18.49%
16	742.1-.8	Rental of Equipment	325	259	(66)	(20.30%)
17	750.1-.8	Transportation Expense	1,782	2,768	986	55.34%
18	756.1-.8	Insurance - Vehicle	4,022	4,340	318	7.91%
19	757.1-.8	Insurance - General Liability	9,201	8,921	(281)	(3.05%)
20	758.1-.8	Insurance - Workman's Comp	2,521	2,678	157	6.22%
21	759.1-.8	Insurance - Other	835	886	51	6.05%
22	760.1-.8	Advertising Expense	992	966	(25)	(2.56%)
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	16,015	16,017	2	0.01%
24	767.1-.8	Reg. Comm. Exp. - Other	3,261	2,148	(1,113)	(34.12%)
25	770.1-.8	Bad Debt Expense	0	0	0	0.00%
26	775.1-.8	Miscellaneous Expenses	46,953	43,919	(3,035)	(6.46%)
27	**TOTAL SEWER O & M EXPENSES**		303,890	306,390	2,499	0.82%
28	**TOTAL (LESS ACCTS 766 & 767)**		284,614	288,224	3,610	1.27%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

CONTRACTUAL SERVICES - 1995

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

FPSC
Schedule: B-9(S)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
1	**See Volume II for detailed support.**			

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1995

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

FPSC
Schedule: B-10
Page 1 of 1
Preparer: Ludsen

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	See Volume II, Allocation of 1995 Rate Case Expense for detail.				
2					
3					
4					
5					
6					
7					
8	Estimate Through				
9	[ ] PAA				
10	[x] Commission Hearing				
11					
12	Amortization Period 4 Years				
13	Explanation if different from Section 367.0816, Florida Statutes:				
14					

			(A) Total	(B) Sewer
15	Amortization of Rate Case Expense:			
16				
17				
18	Prior Unamortized Rate Case Expense			
19	Marco Island	Docket No. 920655-WS	$134,310	
20	Uniform	Docket No. 920199-WS	840,374	
21	Lehigh	Docket No. 911188-WS	99,988	
22			1,074,672	
23	Current Rate Case Expense			
24				
25	Total Projected Rate Case Expense			
26				
27	Annual Amortization		$373,256	$16,017
28				
29	Method of Allocation Between Plants:			
30	Average Number of Customers (Plant Specific)			
31	See Volume II, Allocation of 1995 Rate Case Expense for detail.			
32				

Note: May not cross foot due to rounding.

ANALYSIS OF MAJOR SEWER MAINTENANCE PROJECTS - 1995
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

***Company*: SSU / Hernando / Spring Hill**
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide an analysis of all maintenance projects greater than 2% of the projected test year revenues per system which occurred during the 2 years prior to the test year, and the *budgeted amount* for 1 year subsequent to the test year. For each project, provide a description of the total cost or budgeted amount and how often the project should be repeated.

FPSC
Schedule: B-11(S)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Date	(2) Description	(3) Total Sewer Cost	(4) How often to repeat
		Maintenance projects greater than 2% of test year revenues per system		
1	***See Volume II for detailed support.***			

ALLOCATION OF EXPENSES - 1995

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

FPSC
Schedule: B-12(S)
Page 1 of 1
Preparer: Kimball

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules
1	**Please refer to Volume II for a complete description of allocated items, the allocation percentages,**											
2	**a description of the allocation methods, the amounts allocated and supporting schedules.**											
3												
4	**For rate making purposes, the following are the items which are allocated in this filing:**											
5												
6	A-SCHEDULES (RATE BASE):											
7												
8												
9												

10	Allocated Items	Allocation Basis	Recap Schedules
11			
12	(A) Deferred Taxes	Avg Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-2 (S)
13			
14	(B) General Plant	Average No. of Customers (Total Company)	A-6 (S)
15			
16	(C) General Plant Blanket Additions	Average No. of Customers (Total Company)	A-6 (S)
17			
18	(D) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-10 (S)
19			
20	(E) Unfunded OPEBs	Average No. of Customers (Total Company)	A-17 (S)
21			
22			
23			
24			
25			
26	B-SCHEDULES (INCOME STATEMENT):		
27			
28			
29			

30	Allocated Items	Allocation Basis	Recap Schedules
31			
32	(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-6 (S)
33			
34	(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-6 (S)
35			
36	(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	B-17 (S)
37			
38	(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-6 (S)
39			
40	(E) Property Taxes	Net Taxable Value	B-15 (S)

SCHEDULE OF NET SEWER DEPRECIATION EXPENSE - 1995
SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-14(S)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S),B-18 (S)
Supporting Schedules: A-6(S),F-Schedules

Line No.	(1)	(2) 1995 Avg. Adj. PIS	(3) DEPRECIATION RATE Life	(4) DEPRECIATION RATE Rate (%)	(5) 1995 DEPRECIATION EXPENSE Per Books	(6) 1995 DEPRECIATION EXPENSE Utility Adjustment	(7) 1995 DEPRECIATION EXPENSE Adjusted Depreciation Expense	(8) 1995 USED & USEFUL DEPRECIATION EXPENSE Non-used and Useful Percentage	(9) 1995 USED & USEFUL DEPRECIATION EXPENSE Non-used and Useful Amount	(10) 1995 USED & USEFUL DEPRECIATION EXPENSE Used and Useful Depreciation Exp.
1	**INTANGIBLE PLANT**									
2	351.1 Organization	0	40	2.50%	0	0	0	0.00%	0	0
3	352.1 Franchises	5,175	40	2.50%	129	0	129	0.00%	0	129
4	389.1 Other Plant & Misc. Equipment	0	18	5.56%	0	0	0	0.00%	0	0
5	**COLLECTION PLANT**									
6	353.2 Land & Land Rights	40,867	NA	NA	0	0	0	0.00%	0	0
7	354.2 Structures & Improvements	3,999	32	3.13%	125	0	125	9.30%	12	113
8	360.2 Collection Sewers - Force	398,164	30	3.33%	13,259	0	13,259	9.30%	1,233	12,026
9	361.2 Collection Sewers - Gravity	2,820,397	45	2.22%	62,613	0	62,613	9.30%	5,821	56,792
10	362.2 Special Collecting	0	40	2.50%	0	0	0	0.00%	0	0
11	363.2 Services to Customers	768,781	38	2.63%	20,219	0	20,219	0.00%	0	20,219
12	364.2 Flow Measuring Devices	3,844	5	20.00%	769	0	769	0.00%	0	769
13	365.2 Flow Measuring Installation	0	38	2.63%	0	0	0	0.00%	0	0
14	389.2 Other Plant & Misc. Equipment	0	18	5.56%	0	0	0	0.00%	0	0
15	**SYSTEM PUMPING PLANT**									
16	353.3 Land & Land Rights	0	NA	NA	0	0	0	0.00%	0	0
17	354.3 Structures & Improvements	0	32	3.13%	0	0	0	9.30%	0	0
18	370.3 Receiving Wells	376,166	30	3.33%	12,526	0	12,526	9.30%	1,165	11,361
19	371.3 Pumping Equipment	1,141,909	18	5.56%	63,490	0	63,490	9.30%	5,903	57,587
20	389.3 Other Plant & Misc. Equipment	0	18	5.56%	0	0	0	9.30%	0	0
21	***TREATMENT AND DISPOSAL PLANT***									
22	353.4 Land & Land Rights	3,672	NA	NA	0	0	0	0.00%	0	0
23	354.4 Structures & Improvements	1,202,387	32	3.13%	37,635	0	37,635	21.50%	8,091	29,544
24	380.4 Treatment & Disposal	1,891,926	18	5.56%	105,191	0	105,191	21.50%	22,616	82,575
25	381.4 Plant Sewers	392,586	35	2.86%	11,228	0	11,228	21.50%	2,414	8,814
26	382.4 Outfall Sewer Lines	151,819	30	3.33%	5,056	0	5,056	21.50%	1,087	3,969
27	389.4 Other Plant & Misc. Equipment	63,173	18	5.56%	3,512	0	3,512	21.50%	755	2,757
28	**GENERAL PLANT**									
29	353.5 Land & Land Rights	16,744	NA	NA	0	0	0	0.00%	0	0
30	354.5 Structures & Improvements	158,224	40	2.50%	3,956	0	3,956	0.00%	0	3,956
31	390.5 Office Furniture & Equipment	97,608	15	6.67%	6,510	0	6,510	0.00%	0	6,510
32	390.51 Computer Equipment	236,471	6	16.67%	39,420	0	39,420	0.00%	0	39,420
33	391.5 Transportation Equipment	141,252	6	16.67%	23,547	0	23,547	0.00%	0	23,547
34	392.5 Stores Equipment	1,501	18	5.56%	83	0	83	0.00%	0	83
35	393.5 Tools, Shop & Garage Equipment	53,582	16	6.25%	3,349	0	3,349	0.00%	0	3,349
36	394.5 Laboratory Equipment	32,398	15	6.67%	2,161	0	2,161	0.00%	0	2,161
37	395.5 Power Operated Equipment	51,412	12	8.33%	4,283	0	4,283	0.00%	0	4,283
38	396.5 Communication Equipment	26,654	10	10.00%	2,665	0	2,665	0.00%	0	2,665
39	397.5 Miscellaneous Equipment	12,480	15	6.67%	832	0	832	0.00%	0	832
40	398.5 Other Tangible Plant	9,909	10	10.00%	991	0	991	0.00%	0	991
41	**INTANGIBLE PLANT**	5,175		2.50%	129	0	129	0.00%	0	129
42	**COLLECTION PLANT**	4,036,053		2.40%	96,985	0	96,985	7.29%	7,066	89,919
43	**SYSTEM PUMPING PLANT**	1,518,075		5.01%	76,016	0	76,016	9.30%	7,068	68,948
44	**TREATMENT AND DISPOSAL PLANT**	3,705,563		4.39%	162,622	0	162,622	21.50%	34,963	127,659
45	**GENERAL PLANT**	838,236		10.47%	87,797	0	87,797	0.00%	0	87,797
46	**TOTAL DEPRECIATION EXPENSE**	10,103,102		4.19%	423,549	0	423,549	11.59%	49,097	374,452
47	**LESS: AMORTIZATION OF CIAC**				(149,721)	0	(149,721)		(2,769)	(146,952)
48	**NET DEPRECIATION EXPENSE - SEWER**				273,828	0	273,828		46,328	227,500

Column:
(2) from Schedule A-6, page 1, column 11
(8) from F Schedules

Note: May not cross foot due to rounding.

SCHEDULE OF NET SEWER DEPRECIATION EXPENSE - 1995
CIAC AMORTIZATION EXPENSE

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-14(S)
Page 2 of 3
Preparer: Kimball
Recap Schedules: B-14(S)1/3
Supporting Schedules: A-12(S), B-14(S)3/3

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				1995 CIAC AMORTIZATION EXPENSE			1995 USED & USEFUL CIAC AMORTIZATION EXPENSE		
Line No.	SEWER CIAC Classifications	1995 Avg. Adj. CIAC Balance	CIAC Amort. Composite Rate	Per Books	Utility Adjustment	Utility Adjusted CIAC Amort.	Composite Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful CIAC Amort.
1	Plant Capacity Fees	2,099,456	4.41%	92,586	0	92,586	0.00%	0	92,586
2	Line/Main Extension Fees	363,333	3.21%	11,663	0	11,663	0.00%	0	11,663
3	Contributed Lines	665,296	3.21%	21,356	0	21,356	7.29%	1,557	19,799
4	Contributed Property Other Than Lines	358,035	3.64%	13,032	0	13,032	9.30%	1,212	11,820
5	Service Installation Fees	421,427	2.63%	11,084	0	11,084	0.00%	0	11,084
6	TOTAL SEWER CIAC AMORT. EXPENSE	3,907,547		149,721	0	149,721		2,769	146,952

Column:
(2) is from A-12(S)
(3) is from B-14 (page 3 of 3)
(7) is from B- 14 (page 1 of 3)

Notes:
1) The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-14 (S) (Page 1 of 3)

SCHEDULE OF NET SEWER DEPRECIATION EXPENSE - 1995
COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-14(S)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-14(S)1/3,2/3
Supporting Schedules: A-6(S)

Line No.	(1) SEWER CIAC Classifications and Associated Plant Accounts	(2) 1995 COMPOSITE CIAC AMORTIZATION RATE Average Adjusted UPIS	(3) Average Adjusted Dep. Exp.	(4) Composite CIAC Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	364.2 Flow Measuring Devices	3,844	769	20.00%
3	365.2 Flow Measuring Installation	0	0	0.00%
4	354.4 Structures & Improvements	1,202,387	37,635	3.13%
5	380.4 Treatment & Disposal	1,891,926	105,191	5.56%
6	381.4 Plant Sewers	392,586	11,228	2.86%
7	382.4 Outfall Sewer Lines	151,819	5,056	3.33%
8	389.4 Other Plant & Misc. Equipment	63,173	3,512	5.56%
9	**COMPOSITE RATE**	3,705,734	163,391	4.41%
10	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
11	354.2 Structures & Improvements	3,999	125	3.13%
12	360.2 Collection Sewers - Force	398,164	13,259	3.33%
13	361.2 Collection Sewers - Gravity	2,820,397	62,613	2.22%
14	*362.2 Special Collecting*	0	0	0.00%
15	389.2 Other Plant & Misc. Equipment	0	0	0.00%
16	354.3 Structures & Improvements	0	0	0.00%
17	370.3 Receiving Wells	376,166	12,526	3.33%
18	371.3 Pumping Equipment	1,141,909	63,490	5.56%
19	389.3 Other Plant & Misc. Equipment	0	0	0.00%
20	**COMPOSITE RATE**	4,740,635	152,013	3.21%
21	**SERVICE INSTALLATION FEES:**			
22	363.2 Services to Customers	768,781	20,219	2.63%
23	**COMPOSITE RATE**	768,781	20,219	2.63%
24	**OTHERS: (Weighted Average of Above Rates):**			
25	Plant Capacity Fees (Line 9)	3,705,734	163,391	4.41%
26	Line/Main Extension Fees & Contributed Lines (Line 20)	4,740,635	152,013	3.21%
27	Service Installation Fees (Line 23)	768,781	20,219	2.63%
28	**COMPOSITE RATE**	9,215,151	335,623	3.64%

Column:
(2) is From Schedule B-14(S), page 1, column 2.
(3) is From Schedule B-14(S), page 1, column 7.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER TAXES OTHER THAN INCOME - 1995
UNDER PRESENT INCOME

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (S)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)
		1995 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	105,210	0	105,210	B-4(S)	
2	**PAYROLL TAXES: (8.0%)**	32,834	0	32,834	B-6(S)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL**	32,834	0	32,834		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	39,345	0	39,345		
8	Non-used & Useful Property Tax Add-back (1)		4,300	4,300		
9	Adjusted Real Estate & Personal Property Tax	39,345	4,300	43,645		
10	Non-used & Useful Percent			12.32%	A-6(S)7/7	
11	Non-used & Useful Amount		(5,377)	(5,377)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	39,345	(1,077)	38,268		
13	**OTHER:**	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	**TOTAL**	0	0	0		
18	**TOTAL TAXES OTHER (PRESENT INCOME)**	177,388	(1,077)	176,311		B-2(S)1/3,2/3

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

SCHEDULE OF SEWER INCOME TAXES - 1995
UNDER PRESENT INCOME

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

FPSC
Schedule: B-17(S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S)

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	2,337,996	0	2,337,996	B-4(S)
3	Less:				
4	O & M Expenses	1,150,339	0	1,150,339	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	227,500	0	227,500	B-14(S)
6	Amortization	0	0	0	B-18(S), A-21(S)
7	Taxes Other Than Income	177,388	(1,077)	176,311	B-15(S)
8	Pre-Tax Operating Expenses	1,555,227	(1,077)	1,554,150	
9	**PRE-TAX OPERATING INCOME**	782,769	1,077	783,846	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	782,769	1,077	783,846	
12	Less:				
13	Interest Expense:				
14	Rate Base	3,452,346	(74,534)	3,377,813	A-2(S)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(S)
16	Total Interest Expense	174,343	(3,764)	170,579	C-3
17	Net Taxable Income (L11 - L16)	608,426	4,841	613,267	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-2(S)3/3
19	Subtotal Income Taxes (L17 x L18)	234,700	1,867	236,567	
20	Less:				
21	Parent Debt Adjustment	15,778	0	15,778	C-1(S)
22	Investment Tax Credit	2,515	0	2,515	C-7(S)
23	**TOTAL INCOME TAXES**	216,407	1,867	218,274	

SCHEDULE OF SEWER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1995

Company: SSU / Hernando / Spring Hill
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that shows the calculation of the acquisition adjustment amortization expense for the test year.

FPSC
Schedule: B-18 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedule: B-2 (S)

	(1)	(2)	(3)	(4)	(5)	(6)
		ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Average Adjusted Acquisition Adjustment Balance	0			A-20 (S)	
2	Last Authorized Amortization Rate	2.50%				
3	Total Amortization Expense	0	0	0		A-20 (S)
4	Less: Non-Used & Useful Amort. Exp.	0	0	0	From Below	
5	**NET AMORTIZATION EXPENSE**	0	0	0		B-2 (S)

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

		1995 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Adjusted Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
6	Total Amortization Expense	0	0	0	From Above	
7	Composite Non-Used & Useful Depreciation Expense (%)	11.59%	0.00%	11.59%	B-14 (S)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

SCHEDULE OF SEWER RATE BASE - 1995
SUMMARY

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-2 (S)
Page 1 of 1
Preparer: Kimball

(1)	(2)	(3)	(4)	(5)
	1995 AVERAGE RATE BASE			
Line No. Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1 Utility Plant in Service	273,037	0	273,037	A-6 (S)
2 Utility Land & Land Rights	13,099	0	13,099	A-6 (S)
3 Non-Used and Useful	(148)	0	(148)	A-7 (S)
4 Construction Work in Progress	0	0	0	A-6 (S)
5 Accumulated Depreciation	(64,714)	0	(64,714)	A-10 (S)
6 CIAC	0	0	0	A-12 (S)
7 FPSC Margin Reserve - CIAC	0	0	0	A-12 (S)
8 Accumulated Amortization of CIAC	0	0	0	A-14 (S)
9 Acquisition Adjustments	0	0	0	A-20 (S)
10 Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (S)
11 Advances for Construction	0	0	0	A-16 (S)
12 Unfunded Post-Retirement Benefits	(2,097)	0	(2,097)	Vol. II
13 Deferred Taxes	(4,426)	0	(4,426)	C-7 (S)
14 Working Capital Allowance	9,454	0	9,454	A-17 (S)
15 Other	0	0	0	A-21(S)
16 **TOTAL SEWER RATE BASE**	224,205	0	224,205	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER RATE BASE - 1995

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

FPSC
Schedule: A-3 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**A. UTILITY PLANT IN SERVICE:**			A-6 (S)
2	1.	0	0	
3				
4	2.	0	0	
5				
6				
7		0	0	
8	**B. UTILITY LAND & LAND RIGHTS:**			A-6 (S)
9	1.	0	0	
10				
11	2.	0	0	
12				
13				
14		0	0	
15	**C. NON-USED AND USEFUL:**			A-7 (S)
16	1.	0	0	
17				
18	2.	0	0	
19				
20				
21		0	0	
22	**D. CONSTRUCTION WORK IN PROGRESS:**			
23	1.	0	0	
24				
25	2.	0	0	
26				
27				
28		0	0	
29	**E. ACCUMULATED DEPRECIATION:**			A-10 (S)
30	1.	0	0	
31				
32	2.	0	0	
33				
34				
35		0	0	
36	**F. CIAC:**			A-12 (S)
37	1.	0	0	
38				
39	2.	0	0	
40				
41				
42		0	0	
43				
44	**SUBTOTAL**	0	0	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER RATE BASE-1995

FPSC
Schedule: A-3 (S)
Page 2 of 2
Preparer: Kimball

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**G. ACCUMULATED AMORTIZATION OF CIAC:**			A-14 (S)
2	1.	0	0	
3				
4	2.	0	0	
5		0	0	
6				
7	**H. ACQUISITION ADJUSTMENTS:**			A-20 (S)
8	1.	0	0	
9				
10	2.	0	0	
11		0	0	
12				
13	**I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:**			A-20 (S)
14	1.	0	0	
15				
16	2.	0	0	
17		0	0	
18				
19	**J. ADVANCES FOR CONSTRUCTION:**			A-16 (S)
20	1.	0	0	
21				
22	2.	0	0	
23		0	0	
24				
25	**K. DEFERRED TAXES:**			C-6 (S)
26	1.	0	0	
27				
28	2.	0	0	
29		0	0	
30				
31	**L. WORKING CAPITAL ALLOWANCE:**			A-17 (S)
32	1.	0	0	
33				
34	2.	0	0	
35		0	0	
36	**M. OTHER**			A-21(S)
37	1.	0	0	
38				
39	2.	0	0	
40		0	0	
41				
42	**TOTAL SEWER RATE BASE UTILITY ADJUSTMENTS**	0	0	

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER PLANT IN SERVICE - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-4 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer Plant In Service Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22	**12/21/87 Balance Per Books**	108,125
23	Utility Adjustment to ordered balance (1)	0
24	1988 Additions	35,241
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	35,241
28	**12/31/88 Balance**	143,366
29		
30		
31	1989 Additions	19,593
32	1989 Retirements	1,346
33	1989 Adjustments	0
34	1989 Net Additions	18,247
35	**12/31/89 Balance**	161,613
36		
37		
38	1990 Additions	90,309
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	90,309
42	**12/31/90 Balance**	251,922

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF SEWER PLANT IN SERVICE - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Hillsborough / Vairico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-4 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Sewer Plant In Service Year-End Balances
1	**12/31/90 Balance**		251,922
2			
3			
4	1991 Additions		4,458
5	1991 Retirements		7,005
6	1991 Adjustments		0
7	1991 Net Additions		(2,547)
8	**12/31/91 Balance**		249,375
9			
10			
11	1992 Additions		124
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		124
15	**12/31/92 Balance**		249,499
16			
17			
18	1993 Additions		1,317
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	(5,672)
21	1993 Net Additions		(4,355)
22	**12/31/93 Balance**		245,144
23			
24			
25	1994 Additions		38,048
26	1994 Retirements		1,577
27	1994 Adjustments		0
28	1994 Net Additions		36,472
29	**12/31/94 Balance**		281,616
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(426)
32	1995 Additions		10,478
33	1995 Retirements		566
34	1995 Adjustments		0
35	1995 Net Additions		9,892
36	**12/31/95 Balance**		291,082
37			
38			
39	1996 Additions		
40	1996 Retirements		
41	1996 Adjustments		
42	1996 Net Additions		
43	**12/31/96 Balance**		

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the beginning, ending and average balances of PIS by account for the the prior year and the test year.

FPSC
Schedule: A-6 (S)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-4(S)

Line No.	(1) Account No. and Name	(2) 1995 PLANT IN SERVICE Balance Per Books 12/31/94	(3) Net Additions 12/31/94 - 12/31/95 Gross	(4) Retirements	(5) Net	(6) Balance Per Books 12/31/95	(7) Utility Adjustments	(8) Adjusted Balance 12/31/95	(9) 1995 AVERAGE BALANCE Balance Per Books	(10) Utility Adjustments	(11) Adjusted Utility Balance
1	INTANGIBLE PLANT										
2	351.1 Organization	2,095	0	0	0	2,095	0	2,095	2,095	0	2,095
3	352.1 Franchises	4,869	0	0	0	4,869	0	4,869	4,869	0	4,869
4	389.1 Other Plant & Misc. Equipment	81	0	0	0	81	0	81	81	0	81
5	COLLECTION PLANT										
6	353.2 Land & Land Rights	11,032	0	0	0	11,032	0	11,032	11,032	0	11,032
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	2,295	0	0	0	2,295	0	2,295	2,295	0	2,295
9	361.2 Collection Sewers - Gravity	1,911	213	0	213	2,124	0	2,124	2,017	0	2,017
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	869	101	0	101	970	0	970	919	0	919
12	364.2 Flow Measuring Devices	3,318	0	0	0	3,318	0	3,318	3,318	0	3,318
13	365.2 Flow Measuring Installation	5	0	0	0	5	0	5	5	0	5
14	389.2 Other Plant & Misc. Equipment	66	0	0	0	66	0	66	66	0	66
15	SYSTEM PUMPING PLANT										
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	679	0	0	0	679	0	679	679	0	679
18	370.3 Receiving Wells	521	0	0	0	521	0	521	521	0	521
19	371.3 Pumping Equipment	19,739	0	0	0	19,739	0	19,739	19,739	0	19,739
20	389.3 Other Plant & Misc. Equipment	134	0	0	0	134	0	134	134	0	134
21	TREATMENT AND DISPOSAL PLANT										
22	353.4 Land & Land Rights	954	0	0	0	954	0	954	954	0	954
23	354.4 Structures & Improvements	65,126	661	0	661	65,787	0	65,787	65,457	0	65,457
24	380.4 Treatment & Disposal	100,482	0	0	0	100,482	0	100,482	100,482	0	100,482
25	381.4 Plant Sewers	13,955	0	0	0	13,955	0	13,955	13,955	0	13,955
26	382.4 Outfall Sewer Lines	1,250	0	0	0	1,250	0	1,250	1,250	0	1,250
27	389.4 Other Plant & Misc. Equipment	554	0	0	0	554	0	554	554	0	554
28	GENERAL PLANT										
29	353.5 Land & Land Rights	1,113	0	0	0	1,113	0	1,113	1,113	0	1,113
30	354.5 Structures & Improvements	9,922	1,204	(14)	1,190	11,111	0	11,111	10,517	0	10,517
31	390.5 Office Furniture & Equipment	6,053	868	0	868	6,922	0	6,922	6,488	0	6,488
32	390.51 Computer Equipment	14,914	1,607	0	1,607	16,521	0	16,521	15,717	0	15,717
33	391.5 Transportation Equipment	9,075	1,181	(554)	627	9,702	0	9,702	9,388	0	9,388
34	392.5 Stores Equipment	99	2	0	2	101	0	101	100	0	100
35	393.5 Tools, Shop & Garage Equipment	3,392	339	(1)	338	3,730	0	3,730	3,561	0	3,561
36	394.5 Laboratory Equipment	963	2,381	0	2,381	3,344	0	3,344	2,153	0	2,153
37	395.5 Power Operated Equipment	3,363	111	(3)	108	3,471	0	3,471	3,417	0	3,417
38	396.5 Communication Equipment	1,530	483	0	483	2,013	0	2,013	1,772	0	1,772
39	397.5 Miscellaneous Equipment	809	55	(14)	41	850	0	850	830	0	830
40	398.5 Other Tangible Plant	22	1,272	0	1,272	1,295	0	1,295	659	0	659
41	INTANGIBLE PLANT	7,045	0	0	0	7,045	0	7,045	7,045	0	7,045
42	COLLECTION PLANT	19,496	313	0	313	19,809	0	19,809	19,653	0	19,653
43	SYSTEM PUMPING PLANT	21,073	0	0	0	21,073	0	21,073	21,073	0	21,073
44	TREATMENT AND DISPOSAL PLANT	182,321	661	0	661	182,982	0	182,982	182,652	0	182,652
45	GENERAL PLANT	51,255	9,503	(586)	8,917	60,173	0	60,173	55,714	0	55,714
46	TOTAL PLANT IN SERVICE	281,190	10,478	(586)	9,892	291,082	0	291,082	286,136	0	286,136
47	LAND & LAND RIGHTS	13,099	0	0	0	13,099	0	13,099	13,099	0	13,099
48	TOTAL PIS LESS LAND	268,091	10,478	(586)	9,892	277,983	0	277,983	273,037	0	273,037

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Hillsborough / Yalrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide month ending balances for PIS by account for each month of the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-6 (S)
Page 2 of 7
Preparer: Kimbal
Recap schedules: A-2(S), A-4(S)
Supporting Schedule: A-3(S)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/95	(15) Net Additions	(16) Average Balance 1995
1	**INTANGIBLE PLANT**															
2	351.1 Organization	2,095	2,095	2,095	2,095	2,095	2,095	2,095	2,095	2,095	2,095	2,095	2,095	2,095	0	2,095
3	352.1 Franchises	4,869	4,869	4,869	4,869	4,869	4,869	4,869	4,869	4,869	4,869	4,869	4,869	4,869	0	4,869
4	389.1 Other Plant & Misc. Equipment	81	81	81	81	81	81	81	81	81	81	81	81	81	0	81
5	**COLLECTION PLANT**															
6	353.2 Land & Land Rights	11,032	11,032	11,032	11,032	11,032	11,032	11,032	11,032	11,032	11,032	11,032	11,032	11,032	0	11,032
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	2,295	2,295	2,295	2,295	2,295	2,295	2,295	2,295	2,295	2,295	2,295	2,295	2,295	0	2,295
9	361.2 Collection Sewers - Gravity	1,911	1,911	1,911	1,911	1,911	2,055	2,055	2,055	2,055	2,055	2,055	2,055	2,124	213	2,017
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	869	869	869	869	869	937	937	937	937	937	937	937	970	101	919
12	364.2 Flow Measuring Devices	3,318	3,318	3,318	3,318	3,318	3,318	3,318	3,318	3,318	3,318	3,318	3,318	3,318	0	3,318
13	365.2 Flow Measuring Installation	5	5	5	5	5	5	5	5	5	5	5	5	5	0	5
14	389.2 Other Plant & Misc. Equipment	66	66	66	66	66	66	66	66	66	66	66	66	66	0	66
15	**SYSTEM PUMPING PLANT**															
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	679	679	679	679	679	679	679	679	679	679	679	679	679	0	679
18	370.3 Receiving Wells	521	521	521	521	521	521	521	521	521	521	521	521	521	0	521
19	371.3 Pumping Equipment	19,739	19,739	19,739	19,739	19,739	19,739	19,739	19,739	19,739	19,739	19,739	19,739	19,739	0	19,739
20	389.3 Other Plant & Misc. Equipment	134	134	134	134	134	134	134	134	134	134	134	134	134	0	134
21	**TREATMENT AND DISPOSAL PLANT**															
22	353.4 Land & Land Rights	954	954	954	954	954	954	954	954	954	954	954	954	954	0	954
23	354.4 Structures & Improvements	65,126	65,126	65,126	65,126	65,126	65,575	65,575	65,575	65,575	65,575	65,575	65,575	65,787	661	65,457
24	380.4 Treatment & Disposal	100,482	100,482	100,482	100,482	100,482	100,482	100,482	100,482	100,482	100,482	100,482	100,482	100,482	0	100,482
25	381.4 Plant Sewers	13,955	13,955	13,955	13,955	13,955	13,955	13,955	13,955	13,955	13,955	13,955	13,955	13,955	0	13,955
26	382.4 Outfall Sewer Lines	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	0	1,250
27	389.4 Other Plant & Misc. Equipment	554	554	554	554	554	554	554	554	554	554	554	554	554	0	554
28	**GENERAL PLANT**															
29	353.5 Land & Land Rights	1,113	1,113	1,113	1,113	1,113	1,113	1,113	1,113	1,113	1,113	1,113	1,113	1,113	0	1,113
30	354.5 Structures & Improvements	9,922	9,929	9,944	9,960	9,973	9,979	10,515	10,517	10,517	10,517	10,517	10,517	11,111	1,190	10,517
31	390.5 Office Furniture & Equipment	6,053	6,059	6,070	6,082	6,091	6,095	6,482	6,483	6,483	6,483	6,483	6,483	6,922	868	6,488
32	390.51 Computer Equipment	14,914	14,924	14,944	14,966	14,982	14,991	15,707	15,709	15,709	15,709	15,709	15,709	16,521	1,607	15,717
33	391.5 Transportation Equipment	9,075	9,082	9,094	9,094	9,102	9,108	9,629	9,629	9,629	9,629	9,629	9,629	9,702	627	9,388
34	392.5 Stores Equipment	99	99	99	99	99	99	100	100	100	100	100	100	101	2	100
35	393.5 Tools, Shop & Garage Equipment	3,392	3,395	3,399	3,403	3,407	3,409	3,560	3,560	3,560	3,560	3,560	3,560	3,730	338	3,581
36	394.5 Laboratory Equipment	963	978	1,008	1,040	1,065	1,077	2,138	2,141	2,141	2,141	2,141	2,141	3,344	2,381	2,153
37	395.5 Power Operated Equipment	3,353	3,364	3,365	3,367	3,368	3,368	3,418	3,418	3,418	3,418	3,418	3,418	3,471	106	3,417
38	396.5 Communication Equipment	1,530	1,533	1,539	1,546	1,551	1,553	1,769	1,769	1,769	1,769	1,769	1,769	2,013	483	1,772
39	397.5 Miscellaneous Equipment	809	809	810	810	811	811	835	835	835	835	835	835	850	41	830
40	398.5 Other Tangible Plant	22	31	46	64	77	83	651	652	652	652	652	652	1,295	1,272	559
41	**INTANGIBLE PLANT**	7,045	7,045	7,045	7,045	7,045	7,045	7,045	7,045	7,045	7,045	7,045	7,045	7,045	0	7,045
42	**COLLECTION PLANT**	19,496	19,496	19,496	19,496	19,496	19,709	19,709	19,709	19,709	19,709	19,709	19,709	19,809	313	19,653
43	**SYSTEM PUMPING PLANT**	21,073	21,073	21,073	21,073	21,073	21,073	21,073	21,073	21,073	21,073	21,073	21,073	21,073	0	21,073
44	**TREATMENT AND DISPOSAL PLANT**	182,321	182,321	182,321	182,321	182,321	182,770	182,770	182,770	182,770	182,770	182,770	182,770	182,982	661	182,652
45	**GENERAL PLANT**	51,255	51,316	51,431	51,543	51,637	51,985	55,916	55,925	55,925	55,925	55,925	55,925	60,173	8,917	55,714
46	**TOTAL PLANT IN SERVICE**	281,190	281,251	281,366	281,477	281,571	282,281	286,512	286,521	286,521	286,521	286,521	286,521	291,082	9,892	286,136
47	**LAND & LAND RIGHTS**	13,099	13,099	13,099	13,099	13,099	13,099	13,099	13,099	13,099	13,099	13,099	13,099	13,099	0	13,099
48	**TOTAL PIS LESS LAND**	268,091	268,152	268,267	268,378	268,473	269,182	273,413	273,422	273,422	273,422	273,422	273,422	277,983	9,892	273,037

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-6 (S)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Net Additions	(15) Average Net Additions 1995
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	144	0	0	0	0	0	0	68	213	106
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	68	0	0	0	0	0	0	32	101	50
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	449	0	0	0	0	0	0	213	661	331
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	8	15	16	12	6	537	1	0	0	0	0	595	1,190	595
31	390.5 Office Furniture & Equipment	6	11	12	9	4	367	1	0	0	0	0	439	868	434
32	390.51 Computer Equipment	10	20	22	17	8	716	2	0	0	0	0	812	1,607	803
33	391.5 Transportation Equipment	8	12	(1)	9	6	521	(0)	0	0	0	0	73	627	314
34	392.5 Stores Equipment	0	0	0	0	0	1	0	0	0	0	0	1	2	1
35	393.5 Tools, Shop & Garage Equipment	2	4	5	3	2	151	0	0	0	0	0	170	338	169
36	394.5 Laboratory Equipment	15	30	32	25	12	1,052	3	0	0	0	0	1,203	2,381	1,190
37	395.5 Power Operated Equipment	1	1	1	1	1	49	0	0	0	0	0	53	108	54
38	396.5 Communication Equipment	3	6	7	5	2	215	1	0	0	0	0	244	483	241
39	397.5 Miscellaneous Equipment	0	1	0	0	0	24	0	0	0	0	0	15	41	21
40	398.5 Other Tangible Plant	8	16	17	13	6	567	1	0	0	0	0	643	1,272	636
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	213	0	0	0	0	0	0	101	313	156
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	449	0	0	0	0	0	0	213	661	331
45	**GENERAL PLANT**	61	115	111	94	48	4,231	9	0	0	0	0	4,247	8,917	4,458
46	**TOTAL NET ADDITIONS**	61	115	111	94	710	4,231	9	0	0	0	0	4,561	9,892	4,945
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	61	115	111	94	710	4,231	9	0	0	0	0	4,561	9,892	4,945

1160

Note: May not cross ... due to rounding

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-6 (S)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Gross Additions	(15) Ave. Gross Additions 1995
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	*354.2 Structures & Improvements*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	144	0	0	0	0	0	0	68	213	106
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	68	0	0	0	0	0	0	32	101	50
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	*354.3 Structures & Improvements*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	449	0	0	0	0	0	0	213	661	331
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	*354.5 Structures & Improvements*	8	15	16	12	6	537	1	0	0	0	0	608	1,204	602
31	390.5 Office Furniture & Equipment	6	11	12	9	4	387	1	0	0	0	0	439	869	434
32	390.51 Computer Equipment	10	20	22	17	8	716	2	0	0	0	0	812	1,607	803
33	391.5 Transportation Equipment	8	15	16	12	6	527	1	0	0	0	0	597	1,181	590
34	392.5 Stores Equipment	0	0	0	0	0	1	0	0	0	0	0	1	2	1
35	393.5 Tools, Shop & Garage Equipment	2	4	5	3	2	151	0	0	0	0	0	171	339	170
36	394.5 Laboratory Equipment	15	30	32	25	12	1,062	3	0	0	0	0	1,203	2,381	1,190
37	396.5 Power Operated Equipment	1	1	2	1	1	49	0	0	0	0	0	56	111	56
38	396.5 Communication Equipment	3	6	7	5	2	215	1	0	0	0	0	244	483	241
39	397.5 Miscellaneous Equipment	0	1	1	1	0	24	0	0	0	0	0	28	56	27
40	398.5 Other Tangible Plant	6	16	17	13	6	567	1	0	0	0	0	643	1,272	636
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	213	0	0	0	0	0	0	101	313	156
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	449	0	0	0	0	0	0	213	661	331
45	**GENERAL PLANT**	61	118	129	98	48	4,237	10	0	0	0	0	4,801	9,503	4,749
46	**TOTAL GROSS ADDITIONS**	61	118	129	98	710	4,237	10	0	0	0	0	5,114	10,478	5,236
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	61	118	129	98	710	4,237	10	0	0	0	0	5,114	10,478	5,236

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-6 (S)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Total Retirements	(15) Average Retirements 1995
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	13	14	7
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	3	17	4	0	6	1	0	0	0	0	523	554	277
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	1	1	1
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	3	3	1
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	13	14	7
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	0	3	18	4	0	6	1	0	0	0	0	554	586	293
46	**TOTAL RETIREMENTS**	0	3	18	4	0	6	1	0	0	0	0	554	586	293
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	0	3	18	4	0	6	1	0	0	0	0	554	586	293

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of adjustments for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-6 (S)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Total Adjustments	(15) Ave. Utility Adjustments 1995
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**TOTAL ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	TOTAL PIS LESS LAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the average balance for plant in service and the non-used and useful percentage and amount.

FPSC
Schedule: A-6 (S)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-2(S),A-7(S)

Line No.	(1) Account No. and Name	(2) Average Adjusted Utility Balance A-6(S) 1 of 7	(3) 1995 NON-USED & USEFUL Percentage F-Schedules	(4) 1995 NON-USED & USEFUL Average Amount
1	INTANGIBLE PLANT			
2	351.1 Organization	2,095	0.00%	0
3	352.1 Franchises	4,869	0.00%	0
4	389.1 Other Plant & Misc. Equipment	81	0.00%	0
5	COLLECTION PLANT			
6	353.2 Land & Land Rights	11,032	0.00%	0
7	354.2 Structures & Improvements	0	1.01%	0
8	360.2 Collection Sewers - Force	2,285	1.01%	23
9	361.2 Collection Sewers - Gravity	2,017	1.01%	20
10	362.2 Special Collecting	0	0.00%	0
11	363.2 Services to Customers	919	0.00%	0
12	364.2 Flow Measuring Devices	3,318	0.00%	0
13	365.2 Flow Measuring Installation	5	0.00%	0
14	389.2 Other Plant & Misc. Equipment	66	0.00%	0
15	SYSTEM PUMPING PLANT			
16	353.3 Land & Land Rights	0	0.00%	0
17	354.3 Structures & Improvements	679	1.01%	7
18	370.3 Receiving Wells	521	1.01%	5
19	371.3 Pumping Equipment	19,739	1.01%	200
20	389.3 Other Plant & Misc. Equipment	134	1.01%	1
21	TREATMENT AND DISPOSAL PLANT			
22	353.4 Land & Land Rights	954	0.00%	0
23	354.4 Structures & Improvements	65,457	0.00%	0
24	380.4 Treatment & Disposal	100,482	0.00%	0
25	381.4 Plant Sewers	13,955	0.00%	0
26	382.4 Outfall Sewer Lines	1,250	0.00%	0
27	389.4 Other Plant & Misc. Equipment	554	0.00%	0
28	GENERAL PLANT			
29	353.5 Land & Land Rights	1,113	0.00%	0
30	354.5 Structures & Improvements	10,517	0.00%	0
31	390.5 Office Furniture & Equipment	6,488	0.00%	0
32	390.51 Computer Equipment	15,717	0.00%	0
33	391.5 Transportation Equipment	9,388	0.00%	0
34	392.5 Stores Equipment	100	0.00%	0
35	393.5 Tools, Shop & Garage Equipment	3,561	0.00%	0
36	394.5 Laboratory Equipment	2,153	0.00%	0
37	395.5 Power Operated Equipment	3,417	0.00%	0
38	396.5 Communication Equipment	1,772	0.00%	0
39	397.5 Miscellaneous Equipment	830	0.00%	0
40	398.5 Other Tangible Plant	659	0.00%	0
41	**INTANGIBLE PLANT**	7,045	0.00%	0
42	**COLLECTION PLANT**	19,653	0.22%	43
43	**SYSTEM PUMPING PLANT**	21,073	1.01%	213
44	**TREATMENT AND DISPOSAL PLANT**	182,652	0.00%	0
45	**GENERAL PLANT**	55,714	0.00%	0
46	**TOTAL PLANT IN SERVICE**	286,136	0.09%	256
47	**LAND & LAND RIGHTS**	13,099	0.00%	0
48	**TOTAL PIS LESS LAND**	273,037	0.09%	256

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER NON USED & USEFUL PLANT - 1995
SUMMARY

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a summary of the items included in Non-Used and Useful Plant. Submit additional supporting schedules if necessary.

FPSC
Schedule: A-7 (S)
Page 1 of 1
Preparer: Kimball
Recap schedules: A-2(S)

(1)		(2)	(3)	(4)	(5)
		AVERAGE 1995 - NON-USED & USEFUL			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Plant in Service	256	0	256	A-6 (S)
2	Land	0	0	0	A-6 (S)
3	Less: Accumulated Depreciation	(108)	0	(108)	A-10 (S)
4	CIAC	0	0	0	A-12 (S)
5	Accumulated Amort. of CIAC	0	0	0	A-14 (S)
6	Advances for Construction	0	0	0	A-16 (S)
7	Other	0	0	0	A-20 (S)
8	**TOTAL SEWER NON-USED & USEFUL**	148	0	148	

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Avs. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

Schedule: A-8 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer Accum. Depr. Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22	**12/21/87 Balance Per Books**	11,589
23	Utility Adjustment to ordered balance (1)	0
24	1988 Additions	2,844
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	2,844
28	**12/31/88 Balance**	14,433
29		
30		
31	1989 Additions	3,487
32	1989 Retirements	1,346
33	1989 Adjustments	0
34	1989 Net Additions	2,141
35	**12/31/89 Balance**	16,574
36		
37		
38	1990 Additions	4,844
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	4,844
42	**12/31/90 Balance**	21,417

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-8 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Sewer Accum. Depr Year-End Balances
1	**12/31/90 Balance**		21,417
2			
3			
4	1991 Additions		5,941
5	1991 Retirements		610
6	1991 Adjustments		0
7	1991 Net Additions		5,331
6			
8	**12/31/91 Balance**		26,748
9			
10			
11	1992 Additions		5,910
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		5,910
15	**12/31/92 Balance**		32,659
16			
17			
18	1993 Additions		5,928
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	12,591
21	1993 Net Additions		18,520
22	**12/31/93 Balance**		51,179
23			
24			
25	1994 Additions		9,943
26	1994 Retirements		1,577
27	1994 Adjustments		0
28	1994 Net Additions		8,366
29	**12/31/94 Balance**		59,545
30			
31	*Adjustment to beginning balance*	*General Plant re-allocation true-up*	(190)
32	1995 Additions		11,297
33	1995 Retirements		586
34	1995 Adjustments		0
35	1995 Net Additions		10,711
36	**12/31/95 Balance**		70,066
37			
38			
39	1996 Additions		
40	1996 Retirements		
41	1996 Adjustments		
42	1996 Net Additions		
43	**12/31/96 Balance**		

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation by account for the the prior year and the test year.

FPSC
Schedule: A-10 (S)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-8(S)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/94	(3) Net Additions	(4) Balance Per Books 12/31/95	(5) Utility Adjustments	(6) Adjusted Balance 12/31/95	(7) Balance Per Books	(8) Utility Adjustments	(9) Adjusted Utility Balance
		1995 ACCUMULATED DEPRECIATION					1995 AVERAGE BALANCE		
1	**INTANGIBLE PLANT**								
2	351.1 Organization	270	52	322	0	322	296	0	296
3	352.1 Franchises	492	122	614	0	614	553	0	553
4	389.1 Other Plant & Misc. Equipment	13	2	15	0	15	14	0	14
5	**COLLECTION PLANT**								
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	(2)	0	(2)	0	(2)	(2)	0	(2)
8	360.2 Collection Sewers - Force	373	57	430	0	430	402	0	402
9	361.2 Collection Sewers - Gravity	311	50	361	0	361	336	0	336
10	362.2 Special Collecting	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	141	23	164	0	164	153	0	153
12	364.2 Flow Measuring Devices	2,515	83	2,598	0	2,598	2,557	0	2,557
13	365.2 Flow Measuring Installation	1	0	1	0	1	1	0	1
14	389.2 Other Plant & Misc. Equipment	11	2	13	0	13	12	0	12
15	**SYSTEM PUMPING PLANT**								
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	107	17	124	0	124	116	0	116
18	370.3 Receiving Wells	85	13	98	0	98	92	0	92
19	371.3 Pumping Equipment	9,523	493	10,016	0	10,016	9,770	0	9,770
20	389.3 Other Plant & Misc. Equipment	21	3	24	0	24	23	0	23
21	**TREATMENT AND DISPOSAL PLANT**								
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	11,469	1,636	13,105	0	13,105	12,287	0	12,287
24	380.4 Treatment & Disposal	9,387	2,512	11,899	0	11,899	10,643	0	10,643
25	381.4 Plant Sewers	1,569	349	1,918	0	1,918	1,744	0	1,744
26	382.4 Outfall Sewer Lines	203	31	234	0	234	219	0	219
27	389.4 Other Plant & Misc. Equipment	209	14	223	0	223	216	0	216
28	**GENERAL PLANT**								
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	2,251	249	2,500	0	2,500	2,375	0	2,375
31	390.5 Office Furniture & Equipment	2,720	433	3,153	0	3,153	2,937	0	2,937
32	390.51 Computer Equipment	4,967	2,620	7,587	0	7,587	6,277	0	6,277
33	391.5 Transportation Equipment	5,991	1,011	7,002	0	7,002	6,496	0	6,496
34	392.5 Stores Equipment	29	6	35	0	35	32	0	32
35	393.5 Tools, Shop & Garage Equipment	1,683	222	1,905	0	1,905	1,794	0	1,794
36	394.5 Laboratory Equipment	243	144	387	0	387	315	0	315
37	395.5 Power Operated Equipment	3,257	282	3,540	0	3,540	3,399	0	3,399
38	396.5 Communication Equipment	757	177	934	0	934	845	0	845
39	397.5 Miscellaneous Equipment	116	41	158	0	158	137	0	137
40	398.5 Other Tangible Plant	642	66	708	0	708	675	0	675
41	**INTANGIBLE PLANT**	775	176	951	0	951	863	0	863
42	**COLLECTION PLANT**	3,350	215	3,565	0	3,565	3,459	0	3,459
43	**SYSTEM PUMPING PLANT**	9,736	526	10,262	0	10,262	10,001	0	10,001
44	**TREATMENT AND DISPOSAL PLANT**	22,837	4,542	27,379	0	27,379	25,109	0	25,109
45	**GENERAL PLANT**	22,657	5,251	27,909	0	27,909	25,282	0	25,282
46	**TOTAL SEWER ACCUM. DEPR.**	59,355	10,710	70,066	0	70,066	64,714	0	64,714

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Hillsborough / Venice Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide month ending balances for accumulated depreciation by account for each month of the test year, the ending balance of the prior year and the test year average balance.

FPSC
Schedule: A-10 (S)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-8(S)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/95	(15) Net Additions	(16) Average Balance 1995
1	**INTANGIBLE PLANT**															
2	351.1 Organization	270	274	278	282	286	290	298	302	306	310	314	318	322	52	296
3	352.1 Franchises	492	502	512	522	532	542	554	564	574	584	594	604	614	122	553
4	389.1 Other Plant & Misc. Equipment	13	13	13	13	13	13	15	15	15	15	15	15	15	2	14
5	**COLLECTION PLANT**															
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	0	(2)
8	360.2 Collection Sewers - Force	373	378	383	388	393	398	400	405	410	415	420	425	430	57	402
9	361.2 Collection Sewers - Gravity	311	315	319	323	327	331	337	341	345	349	353	357	361	50	336
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	141	143	145	147	149	151	152	154	156	158	160	162	164	23	153
12	364.2 Flow Measuring Devices	2,515	2,522	2,529	2,536	2,543	2,550	2,556	2,563	2,570	2,577	2,584	2,591	2,598	83	2,557
13	365.2 Flow Measuring Installation	1	1	1	1	1	1	1	1	1	1	1	1	1	0	1
14	389.2 Other Plant & Misc. Equipment	11	11	11	11	11	11	13	13	13	13	13	13	13	2	12
15	**SYSTEM PUMPING PLANT**															
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	107	108	109	110	111	112	118	119	120	121	122	123	124	17	116
18	370.3 Receiving Wells	85	86	87	88	89	90	92	93	94	95	96	97	98	13	92
19	371.3 Pumping Equipment	9,523	9,564	9,605	9,646	9,687	9,728	9,770	9,811	9,852	9,893	9,934	9,975	10,016	493	9,770
20	389.3 Other Plant & Misc. Equipment	21	21	21	21	21	21	24	24	24	24	24	24	24	3	23
21	**TREATMENT AND DISPOSAL PLANT**															
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	11,469	11,605	11,741	11,877	12,013	12,149	12,289	12,425	12,561	12,697	12,833	12,969	13,105	1,636	12,287
24	380.4 Treatment & Disposal	9,387	9,596	9,805	10,014	10,223	10,432	10,645	10,854	11,063	11,272	11,481	11,690	11,899	2,512	10,643
25	381.4 Plant Sewers	1,569	1,598	1,627	1,656	1,685	1,714	1,744	1,773	1,802	1,831	1,860	1,889	1,918	349	1,744
26	382.4 Outfall Sewer Lines	203	206	209	212	215	218	216	219	222	225	228	231	234	31	219
27	389.4 Other Plant & Misc. Equipment	209	210	211	212	213	214	217	218	219	220	221	222	223	14	216
28	**GENERAL PLANT**															
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	2,251	2,273	2,295	2,316	2,338	2,360	2,381	2,403	2,425	2,447	2,469	2,491	2,500	249	2,375
31	390.5 Office Furniture & Equipment	2,720	2,756	2,792	2,828	2,864	2,900	2,937	2,973	3,009	3,045	3,081	3,117	3,153	433	2,937
32	390.51 Computer Equipment	4,967	5,185	5,403	5,621	5,839	6,057	6,279	6,497	6,715	6,933	7,151	7,369	7,587	2,620	6,277
33	391.5 Transportation Equipment	5,991	6,121	6,248	6,361	6,488	6,618	6,747	6,875	7,005	7,135	7,265	7,395	7,002	1,011	6,496
34	392.5 Stores Equipment	29	30	31	32	33	34	29	30	31	32	33	34	35	6	32
35	393.5 Tools, Shop & Garage Equipment	1,683	1,702	1,721	1,740	1,759	1,778	1,792	1,811	1,830	1,849	1,868	1,887	1,905	222	1,794
36	394.5 Laboratory Equipment	243	255	267	279	291	303	315	327	339	351	363	375	387	144	315
37	395.5 Power Operated Equipment	3,257	3,281	3,305	3,329	3,353	3,377	3,398	3,422	3,446	3,470	3,494	3,518	3,540	282	3,399
38	396.5 Communication Equipment	757	772	787	802	817	832	844	859	874	889	904	919	934	177	845
39	397.5 Miscellaneous Equipment	116	121	126	131	136	141	141	146	151	156	161	166	158	41	137
40	398.5 Other Tangible Plant	642	647	652	657	662	667	678	683	688	693	698	703	708	66	675
41	**INTANGIBLE PLANT**	775	789	803	817	831	845	867	881	895	909	923	937	951	176	863
42	**COLLECTION PLANT**	3,350	3,368	3,386	3,404	3,422	3,440	3,457	3,475	3,493	3,511	3,529	3,547	3,565	215	3,459
43	**SYSTEM PUMPING PLANT**	9,736	9,779	9,822	9,865	9,908	9,951	10,004	10,047	10,090	10,133	10,176	10,219	10,262	526	10,001
44	**TREATMENT AND DISPOSAL PLANT**	22,837	23,215	23,593	23,971	24,349	24,727	25,111	25,489	25,867	26,245	26,623	27,001	27,379	4,542	25,109
45	**GENERAL PLANT**	22,657	23,144	23,629	24,098	24,581	25,068	25,542	26,027	26,514	27,001	27,488	27,975	27,909	5,251	25,282
46	**TOTAL SEWER ACCUM. DEPR.**	59,355	60,295	61,233	62,155	63,091	64,031	64,981	65,919	66,859	67,799	68,739	69,679	70,066	10,710	64,714

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year additions to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Net Additions	(15) Average Net Additions 1995
1	**INTANGIBLE PLANT**														
2	351.1 Organization	4	4	4	4	4	8	4	4	4	4	4	4	52	26
3	352.1 Franchises	10	10	10	10	10	12	10	10	10	10	10	10	122	61
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	2	0	0	0	0	0	0	2	1
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	5	5	5	5	5	2	5	5	5	5	5	5	57	29
9	361.2 Collection Sewers - Gravity	4	4	4	4	4	6	4	4	4	4	4	4	50	25
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	2	2	2	2	2	1	2	2	2	2	2	2	23	12
12	364.2 Flow Measuring Devices	7	7	7	7	7	6	7	7	7	7	7	7	83	42
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	2	0	0	0	0	0	0	2	1
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	1	1	1	1	1	6	1	1	1	1	1	1	17	9
18	370.3 Receiving Wells	1	1	1	1	1	2	1	1	1	1	1	1	13	7
19	371.3 Pumping Equipment	41	41	41	41	41	42	41	41	41	41	41	41	493	247
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	3	0	0	0	0	0	0	3	2
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	136	136	136	136	136	140	136	136	136	136	136	136	1,636	818
24	380.4 Treatment & Disposal	209	209	209	209	209	213	209	209	209	209	209	209	2,512	1,256
25	381.4 Plant Sewers	29	29	29	29	29	30	29	29	29	29	29	29	349	175
26	382.4 Outfall Sewer Lines	3	3	3	3	3	(2)	3	3	3	3	3	3	31	16
27	389.4 Other Plant & Misc. Equipment	1	1	1	1	1	3	1	1	1	1	1	1	14	7
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	22	22	22	22	22	21	22	22	22	22	22	9	249	124
31	390.5 Office Furniture & Equipment	36	36	36	36	36	37	36	36	36	36	36	36	433	217
32	390.51 Computer Equipment	218	218	218	218	218	222	218	218	218	218	218	218	2,620	1,310
33	391.5 Transportation Equipment	130	127	113	126	130	129	129	130	130	130	130	(393)	1,011	506
34	392.5 Stores Equipment	1	1	1	1	1	(5)	1	1	1	1	1	1	6	3
35	393.5 Tools, Shop & Garage Equipment	19	19	19	19	19	14	19	19	19	19	19	18	222	111
36	394.5 Laboratory Equipment	12	12	12	12	12	12	12	12	12	12	12	12	144	72
37	395.5 Power Operated Equipment	24	24	24	24	24	21	24	24	24	24	24	21	282	141
38	396.5 Communication Equipment	15	15	15	15	15	12	15	15	15	15	15	15	177	89
39	397.5 Miscellaneous Equipment	5	5	5	5	5	(0)	5	5	5	5	5	(8)	41	21
40	398.5 Other Tangible Plant	5	5	5	5	5	11	5	5	5	5	5	5	66	33
41	**INTANGIBLE PLANT**	14	14	14	14	14	22	14	14	14	14	14	14	176	88
42	**COLLECTION PLANT**	18	18	18	18	18	17	18	18	18	18	18	18	215	109
43	**SYSTEM PUMPING PLANT**	43	43	43	43	43	53	43	43	43	43	43	43	526	265
44	**TREATMENT AND DISPOSAL PLANT**	378	378	378	378	378	384	378	378	378	378	378	378	4,542	2,272
45	**GENERAL PLANT**	487	484	469	483	487	474	486	487	487	487	487	(67)	5,251	2,627
46	**TOTAL NET ADDITIONS**	940	937	922	936	940	950	939	940	940	940	940	386	10,710	5,361

1170

Note: May not cross foot due to rounding

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Hillsborough / Venice Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year gross additions to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Gross Additions	(15) Average Gross Add. 1995
1	INTANGIBLE PLANT														
2	351.1 Organization	4	4	4	4	4	8	4	4	4	4	4	4	52	26
3	352.1 Franchises	10	10	10	10	10	12	10	10	10	10	10	10	122	61
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	2	0	0	0	0	0	0	2	1
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	5	5	5	5	5	2	5	5	5	5	5	5	57	29
9	361.2 Collection Sewers - Gravity	4	4	4	4	4	6	4	4	4	4	4	4	50	25
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	2	2	2	2	2	1	2	2	2	2	2	2	23	11
12	364.2 Flow Measuring Devices	7	7	7	7	7	6	7	7	7	7	7	7	83	41
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	2	0	0	0	0	0	0	2	1
15	SYSTEM PUMPING PLANT														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	1	1	1	1	1	6	1	1	1	1	1	1	17	8
18	370.3 Receiving Wells	1	1	1	1	1	2	1	1	1	1	1	1	13	7
19	371.3 Pumping Equipment	41	41	41	41	41	42	41	41	41	41	41	41	493	247
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	3	0	0	0	0	0	0	3	2
21	TREATMENT AND DISPOSAL PLANT														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	136	136	136	136	136	140	136	136	136	136	136	136	1,636	818
24	380.4 Treatment & Disposal	209	209	209	209	209	213	209	209	209	209	209	209	2,512	1,256
25	381.4 Plant Sewers	29	29	29	29	29	30	29	29	29	29	29	29	349	174
26	382.4 Outfall Sewer Lines	3	3	3	3	3	(2)	3	3	3	3	3	3	31	16
27	389.4 Other Plant & Misc. Equipment	1	1	1	1	1	3	1	1	1	1	1	1	14	7
28	GENERAL PLANT														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	22	22	22	22	22	21	22	22	22	22	22	22	269	131
31	390.5 Office Furniture & Equipment	36	36	36	36	36	37	36	36	36	36	36	36	433	216
32	390.51 Computer Equipment	218	218	218	218	218	222	218	218	218	218	218	218	2,620	1,310
33	391.5 Transportation Equipment	130	130	130	130	130	135	130	130	130	130	130	130	1,565	783
34	392.5 Stores Equipment	1	1	1	1	1	(5)	1	1	1	1	1	1	6	3
35	393.5 Tools, Shop & Garage Equipment	19	19	19	19	19	14	19	19	19	19	19	19	223	111
36	394.5 Laboratory Equipment	12	12	12	12	12	12	12	12	12	12	12	12	144	72
37	395.5 Power Operated Equipment	24	24	24	24	24	21	24	24	24	24	24	24	285	142
38	396.5 Communication Equipment	15	15	15	15	15	12	15	15	15	15	15	15	177	89
39	397.5 Miscellaneous Equipment	5	5	5	5	5	0	5	5	5	5	5	5	55	28
40	398.5 Other Tangible Plant	5	5	5	5	5	11	5	5	5	5	5	5	66	33
41	INTANGIBLE PLANT	14	14	14	14	14	22	14	14	14	14	14	14	176	88
42	COLLECTION PLANT	18	18	18	18	18	17	18	18	18	18	18	18	216	107
43	SYSTEM PUMPING PLANT	43	43	43	43	43	53	43	43	43	43	43	43	527	264
44	TREATMENT AND DISPOSAL PLANT	378	378	378	378	378	384	378	378	378	378	378	378	4,542	2,271
45	GENERAL PLANT	487	487	487	487	487	480	487	487	487	487	487	487	5,836	2,918
46	TOTAL GROSS ADDITIONS	940	940	940	940	940	956	940	940	940	940	940	940	11,297	5,646

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year retirements to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Total Retirements	(15) Average Retirements 1995
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	13	14	7
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	3	17	4	0	6	1	0	0	0	0	523	554	277
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	1	1	1
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	3	3	1
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	13	14	7
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	0	3	18	4	0	6	1	0	0	0	0	554	586	293
46	**TOTAL RETIREMENTS**	0	3	18	4	0	6	1	0	0	0	0	554	586	293

1172

Note: May not cross[illegible]e to rounding

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year adjustments to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Total Adjustments	(15) Ave. Utility Adjustments 1995
1	**INTANGIBLE PLANT**														
2	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the average balance for accumulated depreciation, accumulated amortization of CIAC and show the non-used and useful percentage and amount.

FPSC
Schedule: A-10 (S)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(S)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-10(S) 1 of 7	(3) 1995 NON-USED & USEFUL Percentage F-Schedules	(4) 1995 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	351.1 Organization	296	0.00%	0
3	352.1 Franchises	553	0.00%	0
4	389.1 Other Plant & Misc. Equipment	14	0.00%	0
5	**COLLECTION PLANT**			
6	353.2 Land & Land Rights	0	0.00%	0
7	354.2 Structures & Improvements	(2)	1.01%	0
8	360.2 Collection Sewers - Force	402	1.01%	4
9	361.2 Collection Sewers - Gravity	336	1.01%	3
10	362.2 Special Collecting	0	0.00%	0
11	363.2 Services to Customers	153	0.00%	0
12	364.2 Flow Measuring Devices	2,557	0.00%	0
13	365.2 Flow Measuring Installation	1	0.00%	0
14	389.2 Other Plant & Misc. Equipment	12	0.00%	0
15	**SYSTEM PUMPING PLANT**			
16	353.3 Land & Land Rights	0	0.00%	0
17	354.3 Structures & Improvements	116	1.01%	1
18	370.3 Receiving Wells	92	1.01%	1
19	371.3 Pumping Equipment	9,770	1.01%	99
20	389.3 Other Plant & Misc. Equipment	23	1.01%	0
21	**TREATMENT AND DISPOSAL PLANT**			
22	353.4 Land & Land Rights	0	0.00%	0
23	354.4 Structures & Improvements	12,287	0.00%	0
24	380.4 Treatment & Disposal	10,643	0.00%	0
25	381.4 Plant Sewers	1,744	0.00%	0
26	382.4 Outfall Sewer Lines	219	0.00%	0
27	389.4 Other Plant & Misc. Equipment	216	0.00%	0
28	**GENERAL PLANT**			
29	353.5 Land & Land Rights	0	0.00%	0
30	354.5 Structures & Improvements	2,375	0.00%	0
31	390.5 Office Furniture & Equipment	2,937	0.00%	0
32	390.51 Computer Equipment	6,277	0.00%	0
33	391.5 Transportation Equipment	6,496	0.00%	0
34	392.5 Stores Equipment	32	0.00%	0
35	393.5 Tools, Shop & Garage Equipment	1,794	0.00%	0
36	394.5 Laboratory Equipment	315	0.00%	0
37	395.5 Power Operated Equipment	3,399	0.00%	0
38	396.5 Communication Equipment	845	0.00%	0
39	397.5 Miscellaneous Equipment	137	0.00%	0
40	398.5 Other Tangible Plant	675	0.00%	0
41	**INTANGIBLE PLANT**	863	0.00%	0
42	**COLLECTION PLANT**	3,459	0.20%	7
43	**SYSTEM PUMPING PLANT**	10,001	1.01%	101
44	**TREATMENT AND DISPOSAL PLANT**	25,109	0.00%	0
45	**GENERAL PLANT**	25,282	0.00%	0
46	**TOTAL SEWER ACCUM. DEPR.**	64,714	0.17%	108

7/11/95 5:13 PM A10S7.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-11 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer CIAC Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22	**12/21/87 Balance Per Books**	0
23	Utility Adjustment to ordered balance (1)	0
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-11 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer CIAC Year-End Balances
1	**12/31/90 Balance**	0
2		
3		
4	1991 Additions	0
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	0
6		
8	**12/31/91 Balance**	0
9		
10		
11	1992 Additions	0
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	0
15	**12/31/92 Balance**	0
16		
17		
18	1993 Additions	0
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	0
22	**12/31/93 Balance**	0
23		
24		
25	1994 Additions	0
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	0
29	**12/31/94 Balance**	0
30		
31		
32	1995 Additions	0
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	0
36	**12/31/95 Balance**	0
37		
38		
39	1996 Additions	
40	1996 Retirements	
41	1996 Adjustments	
42	1996 Net Additions	
43	**12/31/96 Balance**	

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the beginning, ending and average balances of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-12 (S)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-7(S), A-11(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1995 CONTRIBUTIONS IN AID OF CONSTRUCTION					1995 AVERAGE BALANCE			1995 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/94	Net Additions	Balance Per Books 12/31/95	Utility Adjustments	Adjusted Balance 12/31/95	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	*Plant Capacity Fees*	0	0	0	0	0	0	0	0	0.00%	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0.00%	0
3	Contributed Lines	0	0	0	0	0	0	0	0	0.22%	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	1.01%	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0.00%	0
6	**TOTAL SEWER CIAC**	0	0	0	0	0	0	0	0	0.00%	0
7	**FPSC MARGIN RESERVE - CIAC**				0	0	0	0	0		

Column:
(10) from Schedule A-6 (page 7 of 7)

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the CIAC balances by month by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-12 (S)
Page 2 of 6
Preparer: Kimball
Recap schedules: A-2(S),A-11(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Description	Ending Balance 12/31/94	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Ending Balance 12/31/95	Net Additions	Average Balance 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	**TOTAL SEWER CIAC**	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year net additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (S)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Additions	(15) Average Net Add. 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year gross additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (S)
Page 4 of 6
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Gross Additions	Ave Gross Additions 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year retirements for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (S)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year adjustments for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (S)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Adjustments	(15) Ave. Utility Adjustments 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	FPSC MARGIN RESERVE - CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-13 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer Accum Amort of CIAC Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22	**12/21/87 Balance Per Books**	0
23	Utility Adjustment to ordered balance (1)	0
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs.

FPSC
Schedule: A-13 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer Accum Amort of CIAC Year-End Balances
1	12/31/90 Balance	
2		0
3		
4	1991 Additions	
5	1991 Retirements	0
6	1991 Adjustments	0
		0
7	1991 Net Additions	
6		0
8	12/31/91 Balance	
9		0
10		
11	1992 Additions	
12	1992 Retirements	0
13	1992 Adjustments	0
		0
14	1992 Net Additions	
		0
15	12/31/92 Balance	
16		0
17		
18	1993 Additions	
19	1993 Retirements	0
20	1993 Adjustments	0
		0
21	1993 Net Additions	
		0
22	12/31/93 Balance	
23		0
24		
25	1994 Additions	
26	1994 Retirements	0
27	1994 Adjustments	0
		0
28	1994 Net Additions	
		0
29	12/31/94 Balance	
30		0
31		
32	1995 Additions	
33	1995 Retirements	0
34	1995 Adjustments	0
		0
35	1995 Net Additions	
		0
36	12/31/95 Balance	
37		0
38		
39	1996 Additions	
40	1996 Retirements	
41	1996 Adjustments	
42	1996 Net Additions	
43	12/31/96 Balance	

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF SEWER CIAC BY CLASSIFICATION - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the beginning, ending and average balances of accumulated amortization of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-14 (S)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-7(S), A-13(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1995 ACCUMULATED AMORTIZATION OF CIAC					1995 AVERAGE BALANCE			1995 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/94	Net Additions	Balance Per Books 12/31/95	Utility Adjustments	Adjusted Balance 12/31/95	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0.00%	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0.00%	0
3	Contributed Lines	0	0	0	0	0	0	0	0	0.20%	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	1.01%	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0.00%	0
6	**TOTAL ACCUM. AMORT. SEWER CIAC**	0	0	0	0	0	0	0	0	0.00%	0

Column:
(10) from Schedule A-10 (page 7 of 7)

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the Accumulated Amortization of CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-14 (S)
Page 2 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-13(S)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Description	Ending Balance 12/31/94	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Balance Per Books 12/31/95	Net Additions	Average Balance 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year net additions to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Net Additions	(15) Average Net Add. 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year gross additions to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Gross Additions	(15) Average Gross Add. 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year retirements to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year gross additions to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Adjustments	(15) Ave. Utility Adjustments 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

1190

Note: May not cross f[illegible]e to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -1995
CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

FPSC
Schedule: A-15 (W), (S)
Page 1 of 2
Preparer: Kimball
Supporting Schedules: D-1 (W), (S)

See Schedule A-15 for 1996.

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1995
SUMMARY

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide the annual AFUDC rates used since either Rate Base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously.

FPSC
Schedule: A-15 (W),(S)
Page 2 of 2
Preparer: Kimball

See Schedule A-15 for 1996.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ADVANCES FOR CONSTRUCTION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Hillsborough / Vairico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs. Also, provide a brief description of the applicant's policy regarding advances.

FPSC
Schedule: A-16 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-2(S), A-7(S)

Line No.	(1) Description	(2) *Sewer Advances* For Construction Year-end Balances
1	**12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93**	0
2	Utility Adjustments to Beginning Balance	0
3	**Restated Balance 12/31/91**	0
4	*1992 Additions*	0
5	1992 Adjustments	0
6	**12/31/92 Balance**	0
7	1993 Additions	0
8	1993 Adjustments	0
9	**12/31/93 Balance**	0
10	1994 Additions	0
11	1994 Adjustments	0
12	**12/31/94 Balance**	0
13	1995 Additions	0
14	*1995 Adjustments*	0
15	**12/31/95 Balance**	0
16	1996 Additions	
17	1996 Adjustments	
18	**12/31/96 Balance**	

AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

19	Beginning Balance 12/31/94	0
20	Jan	0
21	Feb	0
22	Mar	0
23	Apr	0
24	May	0
25	Jun	0
26	Jul	0
27	Aug	0
28	Sep	0
29	Oct	0
30	Nov	0
31	Ending Balance 12/31/95	0
32	Average Balance	0
33	Non-used and Useful Percentage	0.00%
34	Non-used and Useful Amount	0

35 **Company Policy:** SSU either constructs facilities and bills Topeka Group for the cost thereof or a related company (Lehigh Acquisition Corporation)
36 constructs facilities and bills SSU for them. In both cases, Advances for Construction are recorded and repaid out of future
37 connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.

7/11/95 5:20 PM A16S.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER WORKING CAPITAL ALLOWANCE CALCULATION - 1995

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O & M expenses multiplied by 12.50%.

FPSC
Schedule: A-17 (S)
Page 1 of 1
Preparer: Vierima
Recap schedules: A-2(S)

(1)		(2)	(3)	(4)	(5)
		1995 WORKING CAPITAL ALLOWANCE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Total Operation and Maintenance Expenses	75,633	0	75,633	B-2(S)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	9,454	0	9,454	

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1995

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-18 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/95	(15) Test Year Simple Average Balance
1	Utility Plant in Service	309,070,115	309,462,352	309,890,987	310,165,149	310,960,283	312,775,142	316,611,137	319,117,913	319,369,094	322,883,120	324,306,791	325,598,236	335,188,496	287,219,980
2	Construction in Process	6,947,933	6,036,833	9,548,746	11,590,639	13,360,405	14,112,844	13,193,554	12,886,140	13,293,585	11,406,974	11,473,435	11,452,647	6,725,170	6,837,825
3															
4	GROSS UTILITY PLANT	316,018,048	317,499,185	319,439,733	321,755,788	324,320,688	326,887,986	329,804,691	332,004,053	332,662,679	334,090,094	335,780,226	337,050,885	341,911,666	328,984,857
5															
6	Less: Accumulated Deprec.	(73,806,379)	(74,742,091)	(75,672,733)	(76,592,111)	(77,801,349)	(78,619,073)	(79,500,770)	(80,401,643)	(81,364,671)	(82,180,419)	(83,165,366)	(84,116,890)	(84,815,719)	(79,311,049)
7															
8	NET UTILITY PLANT	242,211,669	242,757,094	243,767,000	245,163,677	246,519,339	248,268,913	250,303,921	251,602,410	251,278,008	251,909,675	252,614,860	252,933,995	257,095,947	249,653,808
9															
10	Acquisition Adjustment	(1,524,088)	(1,524,088)	(1,524,088)	(1,524,088)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,631,714)
11	Accumulated Amortization	209,672	213,475	217,273	221,071	224,869	228,667	232,465	236,263	240,061	243,859	247,657	251,455	255,253	232,463
12															
13	INVESTMENT IN UTILITY PLANT	240,897,253	241,446,481	242,460,185	243,860,660	245,004,868	246,758,240	248,797,046	250,099,333	249,778,729	250,414,194	251,123,177	251,446,110	255,611,860	248,254,556
14															
15	Land Held For Resale	481,790	481,790	481,790	709,135	709,135	709,135	709,135	709,135	709,135	709,135	709,135	709,135	848,135	565,463
16	Bonds Receivable	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,202,500
17	Investment in Gas Assets	1,480,589	1,480,164	1,474,760	1,469,531	1,463,689	1,455,012	1,447,051	1,440,856	1,435,497	1,429,302	1,424,223	1,421,709	1,417,578	1,449,083
18															
19	TOTAL OTHER INVESTMENTS	4,182,379	4,181,954	4,176,550	4,398,666	4,392,824	4,384,147	4,341,186	4,334,991	4,329,632	4,323,437	4,316,358	4,315,844	4,251,713	4,217,046
20															
21	Cash	897,997	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	898,999
22	Special Deposits	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907
23	Restricted Cash	9,467,936	8,827,012	8,783,188	8,309,306	7,742,791	7,344,463	7,056,896	6,828,348	6,676,749	6,478,459	6,145,630	5,802,773	5,392,942	7,440,439
24	Utility Deposits	86,881	86,881	86,881	86,881	86,881	86,881	86,881	86,881	86,881	86,881	86,881	86,881	86,881	86,881
25	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
26	Temporary Cash Investments	8,000,000	5,590,636	4,547,695	2,544,794	2,845,882	3,093,354	2,781,628	927,555	109,368	932,402	1,876,515	1,576,269	1,077,480	4,536,740
27															
28	TOTAL CASH	18,795,354	15,727,069	14,640,304	12,163,521	11,898,094	11,747,238	11,147,945	9,065,324	8,095,538	8,720,282	9,331,566	8,688,463	7,779,843	13,287,599
29															

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7/27/95 9:26 AM A18W1.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1995

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-18 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/94	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	(14) Ending Balance 12/31/95	(15) Test Year Simple Average Balance
33	Customer Accounts Receivable	3,842,823	3,894,195	3,805,757	3,828,103	3,928,015	3,955,501	3,960,774	3,898,094	3,824,778	3,955,639	3,877,158	4,029,340	4,013,813	3,926,318
34	Other Accounts Receivable	329,240	334,429	301,616	309,794	347,259	360,099	364,121	341,504	314,268	363,507	334,131	366,345	361,585	355,413
35	Allowance for Doubtful Accounts	(326,785)	(352,702)	(344,692)	(346,716)	(355,765)	(358,255)	(358,732)	(353,055)	(346,415)	(358,267)	(351,159)	(364,942)	(363,536)	(345,161)
36	Notes Receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Inventories	351,572	394,149	436,726	479,303	521,880	394,149	436,726	479,303	521,880	564,457	394,149	436,726	479,301	415,437
38	Prepaid Expenses	80,352	124,036	190,417	171,179	181,941	162,764	143,587	87,371	94,763	49,500	2,537	(54,426)	(1,389)	39,482
39	Accrued Interest Receivable	196,029	222,833	238,016	244,847	254,629	268,355	177,038	198,779	215,169	231,340	236,540	243,146	187,966	181,998
40	Unbilled Revenues	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	4,005,610	3,748,141
41	Misc Current Assets	179,933	187,203	190,743	194,283	197,823	201,413	204,953	208,493	212,033	215,623	219,163	222,703	226,243	203,088
42															
43	**TOTAL CURRENT ASSETS**	8,143,835	8,294,813	8,309,255	8,371,464	8,566,453	8,474,696	8,419,138	8,349,160	8,327,146	8,512,470	8,203,186	8,391,563	8,909,583	8,526,714
44															
45	Unamortized Debt Issue Cost	2,558,722	2,504,853	2,450,984	2,397,115	2,343,246	2,289,377	2,235,508	2,181,639	2,127,770	2,073,901	2,020,032	1,966,163	1,912,294	2,235,508
46	Extraordinary Abandonment	690,175	690,175	690,175	421,495	410,551	399,607	388,663	377,719	366,775	355,831	344,887	333,943	322,999	506,587
47	Regulatory Assets	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,356,949	2,422,681
48	Preliminary Survey and Investigations	774,158	777,358	1,106,515	1,194,987	1,315,668	1,654,961	1,767,933	1,863,905	2,182,627	2,276,098	2,374,576	2,667,300	2,737,272	1,755,715
49	Temporary Clearing Accounts	(7,890)	0	0	0	0	0	0	0	0	0	0	0	0	(3,945)
50	Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	1,963,777	1,946,374	1,955,679	1,967,727	2,004,913	2,007,263	2,075,088	2,084,047	2,101,803	2,164,439	2,207,324	2,244,637	2,322,397	2,143,067
52	Other Deferred Debits	5,707,993	5,747,570	5,797,296	5,836,622	5,871,114	5,971,406	6,005,898	6,077,425	6,102,837	6,134,861	6,166,885	6,198,909	6,230,933	5,969,463
53	Deferred Federal Income Taxes	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	12,890,077	13,451,582
54	Deferred State Income Taxes	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,898,166	3,803,886
55															
56	**TOTAL DEFERRED ASSETS**	31,908,059	31,887,454	32,221,773	32,059,070	32,166,616	32,543,758	32,694,214	32,805,859	33,102,936	33,228,255	33,334,830	33,632,076	32,661,087	32,284,573
57															
58	**TOTAL ASSETS**	303,926,890	301,537,572	301,808,067	300,853,382	302,028,856	303,908,082	305,399,529	304,654,667	303,633,964	305,198,639	308,311,119	308,474,076	309,214,095	306,570,466

1196

Note: May not cros[illegible]ue to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1995

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a balance sheet for years requested Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-19 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/95	(15) Test Year Simple Average Balance
1	Common Stock	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500
2	Additional Paid in Capital	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905
3	Retained Earnings	5,344,894	5,469,703	5,354,841	5,211,842	5,412,211	5,712,234	6,041,086	6,179,495	6,061,408	6,403,926	6,498,701	7,049,634	6,154,458	6,749,676
4															
5	TOTAL STOCKHOLDERS EQUITY	78,177,299	78,302,108	78,187,246	78,044,247	78,244,616	78,544,639	78,873,491	79,011,900	78,893,813	79,236,331	79,331,106	79,882,039	80,986,863	79,582,081
6															
7	Bonds Payable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Notes Payable to Parent	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250
9	Other Long-Term Debt	80,814,090	80,763,304	80,735,279	80,707,109	80,493,793	80,465,330	79,936,720	79,907,961	78,879,053	78,849,895	78,820,786	78,791,425	79,444,333	80,129,212
10															
11	TOTAL LONG TERM DEBT	105,010,340	104,959,554	104,931,529	104,903,359	104,690,043	104,661,580	104,132,970	104,104,211	103,075,303	103,046,245	103,017,036	102,987,675	103,640,583	104,325,462
12															
13	TOTAL CAPITALIZATION	183,187,639	183,261,662	183,118,775	182,947,606	182,934,659	183,206,219	183,006,461	183,116,111	181,969,116	182,282,576	182,348,142	182,869,714	184,627,446	183,907,543
14															
15	Accounts Payable	3,519,486	1,386,801	1,686,370	1,797,301	1,914,161	1,982,651	2,074,810	1,762,127	1,787,900	1,466,905	1,402,219	1,380,411	1,785,200	2,052,343
16	Accounts Payable-Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
17	Current Portion of Debt	2,021,536	2,023,203	2,024,878	2,026,563	2,038,258	2,039,963	2,041,677	2,043,402	2,045,137	2,046,882	2,048,637	2,050,403	2,052,178	2,036,858
18	Accounts Payable-Affiliates	1,734,406	1,898,777	792,845	980,799	1,168,753	1,356,707	1,544,661	1,732,615	650,266	838,220	1,026,174	1,214,128	(86,513)	833,947
19	Customer Deposits	1,697,673	1,703,034	1,708,412	1,713,808	1,719,222	1,724,653	1,730,102	1,735,568	1,741,052	1,746,554	1,752,074	1,757,611	1,763,167	1,730,420
20	Accrued Taxes Payable	3,255,004	3,802,620	4,159,360	2,412,421	2,967,857	3,511,665	4,163,766	4,595,178	4,954,773	5,597,553	6,002,174	4,847,215	4,406,982	3,830,983
21	Accrued Interest-Debt	1,760,712	145,083	566,204	942,053	1,009,037	1,384,075	1,759,252	143,333	517,206	892,800	966,787	1,342,636	1,718,543	1,738,628
22	Other Accrued Interest	50,275	52,110	52,275	52,440	52,805	52,772	52,938	53,106	53,273	53,442	53,611	53,780	53,950	52,113
23	Notes Payable	27,730	27,020	26,304	25,582	24,854	24,120	23,380	22,634	21,882	21,123	20,358	19,587	18,809	23,270
24	Accrued Liabilities	995,475	1,202,785	1,283,350	1,310,886	1,196,451	1,277,016	1,339,581	1,420,146	1,500,711	1,581,276	1,661,841	1,742,408	1,782,971	1,379,223
25															
26	TOTAL CURRENT LIABILITIES	15,514,090	12,695,225	12,751,790	11,713,644	12,542,990	13,785,413	15,181,958	13,959,899	13,723,991	14,696,545	15,385,666	14,669,968	13,947,058	14,730,574
27															

1197

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1995

Company: SSU / Total Company
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

FPSC
Schedule: A-19 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/94	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/95	(15) Test Year Simple Average Balance
28	Advances For Construction	4,238,230	4,482,400	4,726,570	4,970,740	5,214,910	5,459,080	5,703,250	5,947,420	6,191,590	6,435,760	6,679,930	6,924,100	7,168,270	5,703,250
29	Deferred Revenues	23,044	23,044	23,044	0	0	0	0	0	0	0	0	0	0	11,522
30	Other Deferred Credits	2,334,736	2,403,283	2,471,938	2,540,701	2,609,571	2,678,545	2,703,990	2,773,244	2,842,627	2,912,131	2,981,762	3,051,509	2,621,307	2,478,022
31	Regulatory Liabilities	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125
32	Pension And Benefits Reserves	(341,716)	(313,181)	(284,646)	(336,111)	(307,576)	(279,041)	(330,506)	(301,971)	(273,436)	(324,901)	(296,366)	(267,831)	(319,296)	(330,506)
33	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Contributions in Aid Construction	98,794,911	99,046,771	99,299,806	99,553,591	99,808,889	100,069,812	100,383,900	100,647,086	100,904,777	101,158,787	101,411,822	101,664,032	101,915,567	100,355,239
35	Accumulated Amortization	(23,786,866)	(24,020,647)	(24,254,408)	(24,488,169)	(24,721,930)	(24,955,691)	(25,189,452)	(25,423,213)	(25,656,974)	(25,890,735)	(26,124,496)	(26,358,257)	(26,592,018)	(25,189,452)
36	Deferred Investment Tax Credit	1,404,513	1,400,898	1,396,879	1,393,061	1,389,244	1,385,426	1,381,609	1,377,792	1,373,974	1,370,157	1,366,340	1,362,522	1,358,705	1,381,609
37	Deferred Taxes-AFUDC	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191
38	Deferred Income Taxes	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	21,155,740	20,191,372
39															
40	TOTAL DEFERRED CREDITS	105,225,151	105,580,685	105,937,502	106,192,132	106,551,207	106,916,450	107,211,110	107,578,657	107,940,977	108,219,518	108,577,311	108,934,394	110,639,581	107,932,371
41															
42	TOTAL CAPITAL AND LIABILITIES	303,926,880	301,537,572	301,808,067	300,853,382	302,028,856	303,908,082	305,399,529	304,854,667	303,633,984	305,198,639	306,311,119	306,474,076	309,214,095	306,570,486

Note: May not cross-foot due to rounding.

SCHEDULE OF SEWER ACQUISITION ADJUSTMENTS - 1995
ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the annual balance of Acquisition Adjustments, and the Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (S)
Page 1 of 1
Preparer: Kimball
Supporting Schedules: B-18 (S)
Recap Schedule: A-2 (S), A-7(S)

	(1)	(2)	(3)	(4)	(5)	(6)
	ACQUISITION ADJUSTMENTS BALANCE			ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS		
Line No.	Description	Amount	Average Balance (1)	Description	Annual Expense & Balance	Average Balance (1)
	12/21/87 Balance Per Books			12/21/87 Balance Per Books	0	
1		0				
2	Adjustments	0		Adjustments	0	
3	12/31/91 Adjusted Balance			xx/xx/xx Adjusted Balance	0	
4				1992 Amortization Expense	0	
5	12/31/92 Balance	0		12/31/92 BALANCE	0	
6				1993 Amortization Expense	0	
7	12/31/93 Balance	0		12/31/93 BALANCE	0	
8				1994 Amortization Expense	0	
9	12/31/94 Balance	0		12/31/94 BALANCE	0	
10				1995 Amortization Expense	0	
11	**12/31/95 Balance**	0	0	**12/31/95 BALANCE**	0	0
12				1996 Amortization Expense		
13	12/31/96 Balance			12/31/96 BALANCE		

Note: (1) Acquisition Adjustment simple average and 13-month average balances are the same as year-end balances for the test period. Year-end balances remain unchanged from those originally ordered. The acquisition balance is amortized straight-line; therefore, the annual amortization expense remains constant each year.

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION

	(1)	(2)	(3) Supporting Schedules	(4) Recap Schedules
	ACQUISITION ADJUSTMENTS:	1995		
14	Average Balance	0	Above	
15	Composite Non-Used & Useful Plant in Service - %	0.09%	A-6 (S)	
16	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	0	Above	
18	Composite Non-Used & Useful Accumulated Amortization - %	0.17%	A-10 (S)	
19	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
20	**NET NON-USED AND USEFUL AMOUNT**	0		A-7 (S)

Note: May not cross foot due to rounding.

SCHEDULE OF OTHER - SEWER - 1995
DEFERRED DEBITS

Company: BSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the calculation of average balances for deferred debits for the test year.

FPSC
Schedule: A-21 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-2(S),

(1)		(2)	(3)	(4)
		TOTAL DEFERRED DEBITS		
Line No.	Description	ADDITIONS	MONTHLY AMORTIZATION	UNAMORTIZED BALANCE
1	**DEFERRED DEBITS**			
2	**12/31/94 Balance**			
3	Jan			0
4	Feb	0	0	0
5	Mar	0	0	0
6	Apr	0	0	0
7	May	0	0	0
8	Jun	0	0	0
9	Jul	0	0	0
10	Aug	0	0	0
11	Sep	0	0	0
12	Oct	0	0	0
13	Nov	0	0	0
14	12/31/95 Balance	0	0	0
		0	0	0
15	**Total Amortization Expense 12/31/95**		0	
16	**Average Rate Base Balance 12/31/95**			0

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Note: May not foot due to rounding.

SCHEDULE OF SEWER NET OPERATING INCOME - 1995
PRESENT AND REQUESTED

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1995 PRESENT OPERATING INCOME			1995 REQUESTED OPERATING INCOME			
Line No. Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase	Requested Income	Requested Revenue *Increase %*	Supporting Schedules
1 **OPERATING REVENUES**							
2 Sewer Sales	42,600	0	42,600	11,459	54,059	26.90%	B-4(S),B-3(S)
3 Other Revenue	0	0	0	0	0		B-4(S)
4 Total Operating Revenue	42,600	0	42,600	11,459	54,059		
5 **OPERATING EXPENSES**							
6 Operation and Maintenance	75,633	0	75,633	0	75,633		B-6(S)
7 Depreciation net of CIAC Amort	11,290	0	11,290	0	11,290		B-14(S)
8 Amortization	0	0	0	0	0		B-18(S),A-21(S)
9 Taxes Other than Income	7,434	(3)	7,431	516 (A)	7,947		B-15(S),B-2(S)3/3
10 Provision for Income Taxes	(24,830)	1	(24,829)	4,221 (B)	(20,608)		B-17(S),B-2(S)3/3
11 Total Operating Expenses	69,526	(2)	69,524	4,737	74,261		
12 **NET OPERATING INCOME**	(26,926)	2	(26,924)	6,722	(20,202)		
13 **RATE BASE**	224,205	0	224,205		224,205		A-2(S)
14 **RATE OF RETURN**	(12.01%)		(12.01%)		(9.01%)		D-1(S)

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.

SCHEDULE OF SEWER NET OPERATING INCOME - 1995
PRESENT AND REQUIRED

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-2(S)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)
		1995 PRESENT OPERATING INCOME			1995 REQUIRED OPERATING INCOME				
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Required Revenue Increase		Required Income	Required Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES**								
2	Sewer Sales	42,600	0	42,600	83,507		126,107	196.03%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0		0		B-4(S)
4	Total Operating Revenue	42,600	0	42,600	83,507		126,107		
5	**OPERATING EXPENSES**								
6	Operation and Maintenance	75,633	0	75,633	0		75,633		B-6(S)
7	Depreciation net of CIAC Amort	11,290	0	11,290	0		11,290		B-14(S)
8	Amortization	0	0	0	0		0		B-18(S), A-21(S)
9	Taxes Other than Income	7,434	(3)	7,431	3,758	(A)	11,189		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	(24,830)	1	(24,829)	30,763	(B)	5,934		B-17(S),B-2(S)3/3
11	Total Operating Expenses	69,526	(2)	69,524	34,521		104,045		
12	**NET OPERATING INCOME**	(26,926)	2	(26,924)	48,986		22,061		
13	**RATE BASE**	224,205	0	224,205			224,205		A-2(S)
14	**RATE OF RETURN**	(12.01%)		(12.01%)			9.84%		D-1(S)

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

SCHEDULE OF SEWER REVENUE INCREASE CALCULATION - 1995
REQUIRED AND REQUESTED

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that shows the calculation of required revenue adjustments for the interim and test year.

FPSC
Schedule: B-2(S)
Page 3 of 3
Preparer: Kimball

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**REQUIRED RETURN:**				
2	Return on Equity (%)	11.19%	(34.01%)	D-1(S)	
3	Rate of Return (%)	9.84%	(9.01%)	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	224,205	224,205	A-2(S)	
6	Required Income (L3 x L5)	22,062	(20,202)		
7	Adjusted Income Under Present Rates	(26,924)	(26,924)	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	48,986	6,722		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	79,749	10,943		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	83,507	11,459		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	79,749	10,943		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	30,763	4,221		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	3,758	516		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	48,986	6,722		B-2(S)1/3,2/3

Notes:
(A) For interim period, the Required Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).
(B) See below calculation of Required Rate of Return for interim 1995.
(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.
(D) Requested Rate of Return is calculated using requested income divided by rate base.

1995 INTERIM REQUIRED RATE OF RETURN CALCULATION

Line No.	(1) Class of Capital	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
21	Long-Term Debt	56.66%	8.91%	5.05%
22	Customer Deposits	0.90%	6.00%	0.05%
23	Deferred ITC	0.74%	9.86%	0.07%
24	Short Term Debt	0.00%	0.00%	0.00%
25	Preferred Stock	0.00%	0.00%	0.00%
26	Common Equity	42.49%	11.19%	4.76%
27	Adjustment for Gas	(0.79%)	11.19%	(0.09%)
28	TOTAL	100.00%		9.84%

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT SEWER OPERATING INCOME - 1995

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line shown on the net operating income statement.

FPSC
Schedule: B-3(S)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Sewer	(3) Supporting Schedule
1	**A. REVENUES:**		B-4(S)
2	1.	0	
3			
4	2.	0	
5			
6		0	
7	**B. OPERATION AND MAINTENANCE EXPENSE:**		B-6(S)
8	1.	0	
9			
10	2.	0	
11			
12	3.	0	
13			
14	4.	0	
15			
16	5.	0	
17			
18	6.	0	
19			
20	7.	0	
21			
22		0	
23	**C. DEPRECIATION NET OF AMORTIZATION OF CIAC:**		B-14(S)
24	1.	0	
25			
26	2.	0	
27			
28		0	
29	**D. AMORTIZATION:**		B-18(S), A-21(S)
30	1.	0	
31			
32	2.	0	
33			
34		0	
35	**E. TAXES OTHER THAN INCOME:**		B-15(S)
36	1. N/A	0	
37			
38	2. N/A	0	
39			
40	3. Non Used and Useful Property Taxes	(3)	
41			
42		(3)	
43	**F. INCOME TAXES:**		B-17(S)
44	1. Calculate income tax impact as a result of the adjustments to per book income components.	1	
45			
46	2.	0	
47			
48		1	
49	**TOTAL SEWER INCOME ADJUSTMENTS**		
50		(2)	
51			

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING REVENUES - 1995
UNDER PRESENT RATES

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered or measured commercial and provide an explanation.

Schedule: B-4(S)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-2(S),B-3(S)

Line No.	(1) Account No. and Description	(2) 1995 Revenues (Present) Per Books	(3) Adjustments	(4) Adjusted Revenues
1	**SEWER SALES:**			
2	521.1 Flat Rate - Residential	0	0	0
3	521.2 Flat Rate - Commercial	0	0	0
4	521.3 Flat Rate - Industrial	0	0	0
5	521.4 Flat Rate - Public Authorities	0	0	0
6	521.5 Flat Rate - Multi-Family	0	0	0
7	521.6 Flat Rate - Other	0	0	0
8	522.1 Measured - Residential	42,600	0	42,600
9	522.2 Measured - Commercial	0	0	0
10	522.3 Measured - Industrial	0	0	0
11	522.4 Measured - Public Authorities	0	0	0
12	522.5 Measured - Multi-Family	0	0	0
13	Subtotal Sewer Sales	42,600	0	42,600
14	**OTHER SEWER SALES:**			
15	523 Other Sales - Public Authorities	0	0	0
16	524 Revenue from Other Systems	0	0	0
17	526 Effluent	0	0	0
18	537 *Unbilled Revenues*	0	0	0
19	Subtotal Other Sewer Sales	0	0	0
20	**TOTAL SEWER SALES**	42,600	0	42,600
21	**OTHER SEWER REVENUES:**			
22	531 Sale of Sludge	0	0	0
23	532 Forfeited Discounts	0	0	0
24	534 Rents From Sewer Property	0	0	0
25	535 Interdepartmental Rents	0	0	0
26	536 Other Sewer Revenues	0	0	0
27	**TOTAL OTHER SEWER REVENUES**	0	0	0
28	**TOTAL PRESENT SEWER OPERATING REVENUES**	42,600	0	42,600

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
SUMMARY OF TOTAL O & M EXPENSES

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that summarizes the total direct and allocated O & M expenses for the test year.

FPSC
Schedule: B-6(S)
Page 1 Of 9
Preparer: Kimball
Recap Schedule: B-2(S)

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			1995 TOTAL O & M (.1 - .8)			1995 DIRECT O & M (.1 - .6)			1995 ALLOCATED CUST ACCTS (.7)			1995 ALLOCATED A & G (.8)		
Line No.	Account No.	Account Name	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M
1	701	Salaries & Wages - Employees	24,794	0	24,794	11,054	0	11,054	3,790	0	3,790	9,949	0	9,949
2	703	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704	Employee Pensions & Benefits	6,157	0	6,157	2,745	0	2,745	941	0	941	2,471	0	2,471
4	710	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711	Sludge Removal Expense	11,400	0	11,400	11,400	0	11,400	0	0	0	0	0	0
6	715	Purchased Power	9,389	0	9,389	9,199	0	9,199	13	0	13	177	0	177
7	716	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718	Chemicals	2,461	0	2,461	2,461	0	2,461	0	0	0	0	0	0
9	720	Materials & Supplies	7,132	0	7,132	6,449	0	6,449	209	0	209	473	0	473
10	731	Contractual Services - Eng.	79	0	79	0	0	0	0	0	0	79	0	79
11	732	Contractual Services - Acct.	421	0	421	0	0	0	0	0	0	421	0	421
12	733	Contractual Services - Legal	254	0	254	0	0	0	0	0	0	254	0	254
13	734	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735	Contractual Services - Other	2,382	0	2,382	1,728	0	1,728	0	0	0	654	0	654
15	741	Rental of Real Building/Real Property	376	0	376	0	0	0	0	0	0	376	0	376
16	742	Rental of Equipment	17	0	17	0	0	0	0	0	0	17	0	17
17	750	Transportation Expense	811	0	811	479	0	479	148	0	148	184	0	184
18	756	Insurance - Vehicle	288	0	288	0	0	0	0	0	0	288	0	288
19	757	Insurance - General Liability	593	0	593	0	0	0	0	0	0	593	0	593
20	758	Insurance - Workman's Comp	444	0	444	198	0	198	68	0	68	178	0	178
21	759	Insurance - Other	59	0	59	0	0	0	0	0	0	59	0	59
22	760	Advertising Expense	64	0	64	0	0	0	0	0	0	64	0	64
23	766	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
24	767	Reg. Comm. Exp. - Other	143	0	143	0	0	0	0	0	0	143	0	143
25	770	Bad Debt Expense	515	0	515	0	0	0	515	0	515	0	0	0
26	775	Miscellaneous Expenses	7,854	0	7,854	3,643	0	3,643	1,292	0	1,292	2,919	0	2,919
27		TOTAL SEWER O & M EXPENSES	75,633	0	75,633	49,356	0	49,356	6,977	0	6,977	19,300	0	19,300

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
TOTAL O&M BY MONTH (7XX.1 - 7XX.8)

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-6(S)
Page 2 of 9
Preparer: Kimball
Recap Schedule: B-2(S)

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL O & M (.1 - .8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.1-.8 Salaries & Wages - Employees	2,096	1,888	2,169	2,072	2,079	2,039	2,109	2,073	2,042	2,102	2,041	2,083	24,794	0	24,794
2	703.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.8 Employee Pensions & Benefits (1)	521	469	539	515	516	506	524	515	507	522	507	517	6,157	0	6,157
4	710.1-.8 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-.8 Sludge Removal Expenses	950	950	950	950	950	950	950	950	950	950	950	950	11,400	0	11,400
6	715.1-.8 Purchased Power	789	781	782	782	782	782	782	782	782	782	782	782	9,389	0	9,389
7	716.1-.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-.8 Chemicals	0	576	0	200	400	200	100	400	0	585	0	0	2,461	0	2,461
9	720.1-.8 Materials & Supplies	297	781	790	335	335	1,284	287	334	784	836	784	285	7,131	0	7,131
10	731.1-.8 Contractual Services - Eng.	7	6	7	7	7	7	7	7	7	7	6	7	79	0	79
11	732.1-.8 Contractual Services - Acct.	35	33	36	36	35	35	35	35	35	36	34	35	421	0	421
12	733.1-.8 Contractual Services - Legal	21	20	22	22	21	21	21	21	21	21	21	21	254	0	254
13	734.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.8 Contractual Services - Other	209	194	204	198	197	196	199	196	197	198	197	197	2,381	0	2,381
15	741.1-.8 Rental of Real Building/Real Property	31	30	32	32	32	31	32	32	31	32	31	31	376	0	376
16	742.1-.8 Rental of Equipment	1	1	1	1	1	1	1	1	1	1	1	1	17	0	17
17	750.1-.8 Transportation Expense	68	66	69	68	68	67	68	68	67	68	67	68	811	0	811
18	756.1-.8 Insurance - Vehicle	24	23	25	25	24	24	24	24	24	24	24	24	288	0	288
19	757.1-.8 Insurance - General Liability	49	47	51	51	50	49	50	50	49	50	48	49	593	0	593
20	758.1-.8 Insurance - Workman's Comp (2)	38	34	39	37	37	36	38	37	37	38	37	37	444	0	444
21	759.1-.8 Insurance - Other	5	5	5	5	5	5	5	5	5	5	5	5	59	0	59
22	760.1-.8 Advertising Expense	5	5	6	5	5	5	5	5	5	5	5	5	64	0	64
23	766.1-.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	767.1-.8 Reg. Comm. Exp. - Other	12	11	12	12	12	12	12	12	12	12	12	12	143	0	143
25	770.1-.8 Bad Debt Expense	43	39	44	43	43	43	44	43	42	44	42	43	515	0	515
26	775.1-.8 Miscellaneous Expenses	673	627	682	657	651	646	662	649	648	659	648	653	7,854	0	7,854
27	TOTAL SEWER O & M EXPENSES	5,872	6,585	6,465	6,054	6,251	6,940	5,954	6,240	6,246	6,978	6,242	5,806	75,631	0	75,631

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
DIRECT EXPENSE BY MONTH (7XX.1 - 7XX.6)

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-6(S)
Page 3 of 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL DIRECT O & M (.1 - .6) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.1-.6 Salaries & Wages - Employees	961	812	995	902	923	896	951	918	906	935	916	939	11,054	0	11,054
2	703.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.6 Employee Pensions & Benefits	239	202	247	224	229	223	236	228	225	232	227	233	2,745	0	2,745
4	710.1-.6 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-.6 Sludge Removal Expenses	950	950	950	950	950	950	950	950	950	950	950	950	11,400	0	11,400
6	715.1-.6 Purchased Power	773	766	766	768	768	766	766	766	766	766	766	766	9,199	0	9,199
7	716.1-.6 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-.6 Chemicals	0	576	0	200	400	200	100	400	0	585	0	0	2,461	0	2,461
9	720.1-.6 Materials & Supplies	240	727	732	277	277	1,227	229	277	728	778	728	228	6,449	0	6,449
10	731.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	732.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	733.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.6 Contractual Services - Other	155	142	148	142	142	142	144	141	142	143	143	143	1,728	0	1,728
15	741.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	742.1-.6 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	750.1-.6 Transportation Expense	41	40	41	40	40	40	40	40	40	40	40	40	479	0	479
18	758.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	757.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	758.1-.6 Insurance - Workman's Comp	17	15	18	16	17	16	17	16	16	17	16	17	198	0	198
21	759.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	760.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	766.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	767.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	775.1-.6 Miscellaneous Expenses	325	298	323	298	297	296	307	295	299	301	303	302	3,643	0	3,643
27	TOTAL SEWER DIRECT O & M EXPENSES	3,700	4,527	4,220	3,816	4,040	4,755	3,740	4,031	4,072	4,746	4,090	3,618	49,356	0	49,356

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (7XX.7)

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-6(S)
Page 4 of 9
Preparer: Kimball

Line No.	(1) Account No.	Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.7	Salaries & Wages - Employees	317	289	321	318	319	315	324	320	312	324	313	319	3,790	0	3,790
2	703.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.7	Employee Pensions & Benefits	79	72	80	79	79	78	80	79	77	80	78	79	941	0	941
4	710.7	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.7	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715.7	Purchased Power	1	1	1	1	1	1	1	1	1	1	1	1	13	0	13
7	716.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720.7	Materials & Supplies	17	16	18	18	18	17	18	18	17	18	17	18	209	0	209
10	731.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	732.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	733.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	741.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	742.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	750.7	Transportation Expense	12	11	13	12	12	12	13	13	12	13	12	12	148	0	148
18	756.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	757.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	758.7	Insurance - Workman's Comp	6	5	6	6	6	6	6	6	6	6	6	6	68	0	68
21	759.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	760.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	766.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	767.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770.7	Bad Debt Expense	43	39	44	43	43	43	44	43	42	44	42	43	515	0	515
26	775.7	Miscellaneous Expenses	106	99	109	106	109	107	110	109	106	110	107	109	1,292	0	1,292
27		TOTAL SEWER ALLOCATED CUST ACCTS EXP.	583	532	590	586	587	579	596	589	574	597	575	586	6,977	0	6,977

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

1209

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
ALLOCATED A & G EXPENSES BY MONTH (7XX.8)

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year.

FPSC
Schedule: B-6(S)
Page 5 of 9
Preparer: Kimball

Line No.	(1) Account No.	Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED A & G EXPENSES (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.8	Salaries & Wages - Employees	819	787	853	851	837	828	834	835	825	843	812	825	9,949	0	9,949
2	703.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.8	Employee Pensions & Benefits	203	195	212	211	208	205	207	207	205	209	202	205	2,471	0	2,471
4	710.8	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.8	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715.8	Purchased Power	15	14	15	15	15	15	15	15	15	15	14	15	177	0	177
7	716.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720.8	Materials & Supplies	39	37	41	41	40	39	40	40	39	40	39	39	473	0	473
10	731.8	Contractual Services - Eng.	7	6	7	7	7	7	7	7	7	7	6	7	79	0	79
11	732.8	Contractual Services - Acct.	35	33	36	36	35	35	35	35	35	36	34	35	421	0	421
12	733.8	Contractual Services - Legal	21	20	22	22	21	21	21	21	21	21	21	21	254	0	254
13	734.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.8	Contractual Services - Other	54	52	56	56	55	54	55	55	54	55	53	54	654	0	654
15	741.8	Rental of Real Building/Real Property	31	30	32	32	32	31	32	32	31	32	31	31	376	0	376
16	742.8	Rental of Equipment	1	1	1	1	1	1	1	1	1	1	1	1	17	0	17
17	750.8	Transportation Expense	15	15	16	16	15	15	15	15	15	16	15	15	184	0	184
18	756.8	Insurance - Vehicle	24	23	25	25	24	24	24	24	24	24	24	24	288	0	288
19	757.8	Insurance - General Liability	49	47	51	51	50	49	50	50	49	50	48	48	593	0	593
20	758.8	Insurance - Workman's Comp	15	14	15	15	15	15	15	15	15	15	15	15	178	0	178
21	759.8	Insurance - Other	5	5	5	5	5	5	5	5	5	5	5	5	59	0	59
22	760.8	Advertising Expense	5	5	6	5	5	5	5	5	5	5	5	5	64	0	64
23	766.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	767.8	Reg. Comm. Exp. - Other	12	11	12	12	12	12	12	12	12	12	12	12	143	0	143
25	770.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	775.8	Miscellaneous Expenses	240	231	250	250	246	243	245	245	242	247	238	242	2,919	0	2,919
27		TOTAL SEWER ALLOCATED A & G EXPENSES	1,586	1,526	1,655	1,652	1,624	1,605	1,618	1,620	1,600	1,635	1,576	1,600	19,300	0	19,300

1210

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
SUMMARY OF TOTAL UTILITY ADJUSTMENTS TO O & M (7XX.1 - 7XX.8)

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-6(S)
Page 6 Of 9
Preparer: Kimball
Recap Schedule: B-3(S)

Line No.	(1) Account No. and Name	(2) Per Books O & M	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12) Net Adjustments	(13) Total Adjusted O & M
			TOTAL UTILITY ADJUSTMENTS TO O & M EXPENSES										
1	701.1-.8 Salaries & Wages - Employees	24,794	0	0	0	0	0	0	0	0	0	0	24,794
2	703.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.8 Employee Pensions & Benefits	6,157	0	0	0	0	0	0	0	0	0	0	6,157
4	710.1-.8 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-.8 Sludge Removal Expenses	11,400	0	0	0	0	0	0	0	0	0	0	11,400
6	715.1-.8 Purchased Power	9,399	0	0	0	0	0	0	0	0	0	0	9,399
7	716.1-.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-.8 Chemicals	2,461	0	0	0	0	0	0	0	0	0	0	2,461
9	720.1-.8 Materials & Supplies	7,132	0	0	0	0	0	0	0	0	0	0	7,132
10	731.1-.8 Contractual Services - Eng.	79	0	0	0	0	0	0	0	0	0	0	79
11	732.1-.8 Contractual Services - Acct.	421	0	0	0	0	0	0	0	0	0	0	421
12	733.1-.8 Contractual Services - Legal	254	0	0	0	0	0	0	0	0	0	0	254
13	734.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.8 Contractual Services - Other	2,382	0	0	0	0	0	0	0	0	0	0	2,382
15	741.1-.8 Rental of Real Building/Real Property	376	0	0	0	0	0	0	0	0	0	0	376
16	742.1-.8 Rental of Equipment	17	0	0	0	0	0	0	0	0	0	0	17
17	750.1-.8 Transportation Expense	811	0	0	0	0	0	0	0	0	0	0	811
18	756.1-.8 Insurance - Vehicle	288	0	0	0	0	0	0	0	0	0	0	288
19	757.1-.8 Insurance - General Liability	583	0	0	0	0	0	0	0	0	0	0	583
20	758.1-.8 Insurance - Workman's Comp	444	0	0	0	0	0	0	0	0	0	0	444
21	759.1-.8 Insurance - Other	59	0	0	0	0	0	0	0	0	0	0	59
22	760.1-.8 Advertising Expense	64	0	0	0	0	0	0	0	0	0	0	64
23	766.1-.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
24	767.1-.8 Reg. Comm. Exp. - Other	143	0	0	0	0	0	0	0	0	0	0	143
25	770.1-.8 Bad Debt Expense	515	0	0	0	0	0	0	0	0	0	0	515
26	775.1-.8 Miscellaneous Expenses	7,854	0	0	0	0	0	0	0	0	0	0	7,854
27	TOTAL SEWER O & M EXPENSES	75,633	0	0	0	0	0	0	0	0	0	0	75,633

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmens Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

1211

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (7XX.1 - 7XX.6)

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-6(S)
Page 7 Of 9
Preparer: Kimball
Recap Schedule B-2(S)

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES										
Line No.	Account No.	Account Name	Per Books O & M										Net Adjustments	Total Adjusted O & M
1	701.1-.6	Salaries & Wages - Employees	11,054	0	0	0	0	0	0	0	0	0	0	11,054
2	703.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.6	Employee Pensions & Benefits	2,745	0	0	0	0	0	0	0	0	0	0	2,745
4	710.1-.6	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-.6	Sludge Removal Expenses	11,400	0	0	0	0	0	0	0	0	0	0	11,400
6	715.1-.6	Purchased Power	9,199	0	0	0	0	0	0	0	0	0	0	9,199
7	716.1-.6	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-.6	Chemicals	2,461	0	0	0	0	0	0	0	0	0	0	2,461
9	720.1-.6	Materials & Supplies	6,449	0	0	0	0	0	0	0	0	0	0	6,449
10	731.1-.6	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
11	732.1-.6	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
12	733.1-.6	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
13	734.1-.6	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.6	Contractual Services - Other	1,728	0	0	0	0	0	0	0	0	0	0	1,728
15	741.1-.6	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
16	742.1-.6	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
17	750.1-.6	Transportation Expense	479	0	0	0	0	0	0	0	0	0	0	479
18	756.1-.6	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
19	757.1-.6	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
20	758.1-.6	Insurance - Workman's Comp	198	0	0	0	0	0	0	0	0	0	0	198
21	759.1-.6	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
22	760.1-.6	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
23	766.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
24	767.1-.6	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
25	770.1-.6	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
26	775.1-.6	Miscellaneous Expenses	3,643	0	0	0	0	0	0	0	0	0	0	3,643
27		TOTAL SEWER DIRECT O & M EXPENSES	49,356	0	0	0	0	0	0	0	0	0	0	49,356

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmens Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXPENSES (7XX.7)

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-6(S)
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Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				UTILITY ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXPENSES										
Line No.	Account No.	Account No. and Name	Per Books O & M										Net Adjustments	Total Adjusted O & M
1	701.7	Salaries & Wages - Employees	3,790	0	0	0	0	0	0	0	0	0	0	3,790
2	703.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.7	Employee Pensions & Benefits	941	0	0	0	0	0	0	0	0	0	0	941
4	710.7	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.7	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0
6	715.7	Purchased Power	13	0	0	0	0	0	0	0	0	0	0	13
7	716.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
9	720.7	Materials & Supplies	209	0	0	0	0	0	0	0	0	0	0	209
10	731.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
11	732.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
12	733.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
13	734.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
15	741.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
16	742.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
17	750.7	Transportation Expense	148	0	0	0	0	0	0	0	0	0	0	148
18	756.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
19	757.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
20	758.7	Insurance - Workman's Comp	68	0	0	0	0	0	0	0	0	0	0	68
21	759.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
22	760.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
23	766.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
24	767.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
25	770.7	Bad Debt Expense	515	0	0	0	0	0	0	0	0	0	0	515
26	775.7	Miscellaneous Expenses	1,292	0	0	0	0	0	0	0	0	0	0	1,292
27		TOTAL SEWER CUSTOMER ACCOUNT EXPENSES	6,977	0	0	0	0	0	0	0	0	0	0	6,977

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmens Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO ALLOCATED A & G EXPENSES (7XX.8)

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-6(S)
Page 9 Of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				UTILITY ADJUSTMENTS TO ALLOCATED A&G EXPENSES										
Line No.	Account No.	Account Name	Per Books O & M										Net Adjustments	Total Adjusted O & M
1	701.8	Salaries & Wages - Employees	9,949	0	0	0	0	0	0	0	0	0	0	9,949
2	703.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.8	Employee Pensions & Benefits	2,471	0	0	0	0	0	0	0	0	0	0	2,471
4	710.8	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.8	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0
6	715.8	Purchased Power	177	0	0	0	0	0	0	0	0	0	0	177
7	716.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
9	720.8	Materials & Supplies	473	0	0	0	0	0	0	0	0	0	0	473
10	731.8	Contractual Services - Eng.	79	0	0	0	0	0	0	0	0	0	0	79
11	732.8	Contractual Services - Acct.	421	0	0	0	0	0	0	0	0	0	0	421
12	733.8	Contractual Services - Legal	254	0	0	0	0	0	0	0	0	0	0	254
13	734.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.8	Contractual Services - Other	854	0	0	0	0	0	0	0	0	0	0	854
15	741.8	Rental of Real Building/Real Property	376	0	0	0	0	0	0	0	0	0	0	376
16	742.8	Rental of Equipment	17	0	0	0	0	0	0	0	0	0	0	17
17	750.8	Transportation Expense	184	0	0	0	0	0	0	0	0	0	0	184
18	756.8	Insurance - Vehicle	288	0	0	0	0	0	0	0	0	0	0	288
19	757.8	Insurance - General Liability	593	0	0	0	0	0	0	0	0	0	0	593
20	758.8	Insurance - Workman's Comp	178	0	0	0	0	0	0	0	0	0	0	178
21	759.8	Insurance - Other	59	0	0	0	0	0	0	0	0	0	0	59
22	760.8	Advertising Expense	64	0	0	0	0	0	0	0	0	0	0	64
23	766.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
24	767.8	Reg. Comm. Exp. - Other	143	0	0	0	0	0	0	0	0	0	0	143
25	770.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
26	775.8	Miscellaneous Expenses	2,919	0	0	0	0	0	0	0	0	0	0	2,919
27		TOTAL SEWER A & G EXPENSES	19,300	0	0	0	0	0	0	0	0	0	0	19,300

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - TOTAL O&M EXPENSES (.1 - .8) - 1995
SEWER

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-8(S)
Page 1 of 4
Preparer: Bancini
Recap Schedule: B-8(S)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount	Difference %
1	701.1-.8	Salaries & Wages - Employees	20,453	24,794	4,341	21.22%
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.8	Employee Pensions & Benefits	4,902	6,157	1,255	25.60%
4	710.1-.8	Purchased Sewer	0	0	0	0.00%
5	711.1-.8	Sludge Removal	10,070	11,400	1,330	13.21%
6	715.1-.8	Purchased Power	8,959	9,389	431	4.81%
7	716.1-.8	Fuel for Power Production	0	0	0	0.00%
8	718.1-.8	Chemicals	10,768	2,461	(8,307)	(77.15%)
9	720.1-.8	Materials & Supplies	4,839	7,132	2,293	47.39%
10	731.1-.8	Contractual Services - Eng.	0	79	79	100.00%
11	732.1-.8	Contractual Services - Acct.	407	421	14	3.33%
12	733.1-.8	Contractual Services - Legal	323	254	(69)	(21.46%)
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.8	Contractual Services - Other	2,176	2,382	205	9.44%
15	741.1-.8	Rental of Real Building/Real Property	352	376	25	7.00%
16	742.1-.8	Rental of Equipment	48	17	(31)	(64.44%)
17	750.1-.8	Transportation Expense	870	811	(59)	(6.78%)
18	756.1-.8	Insurance - Vehicle	267	288	21	7.91%
19	757.1-.8	Insurance - General Liability	612	593	(19)	(3.05%)
20	758.1-.8	Insurance - Workman's Comp	363	444	80	22.15%
21	759.1-.8	Insurance - Other	56	59	3	6.05%
22	760.1-.8	Advertising Expense	66	64	(2)	(2.56%)
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
24	767.1-.8	Reg. Comm. Exp. - Other	217	143	(74)	(34.19%)
25	770.1-.8	Bad Debt Expense	298	515	217	73.07%
26	775.1-.8	Miscellaneous Expenses	6,979	7,854	875	12.54%
27	TOTAL SEWER O & M EXPENSES		73,028	75,833	2,809	3.57%
28	TOTAL (LESS ACCTS 766 & 767)		72,811	75,490	2,683	3.68%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - DIRECT EXPENSES (.1 - .6) - 1995
SEWER

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-8(S)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)	
Line No.	Account No. and Name		Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount	Difference %	NOTES
1	701.1-.6	Salaries & Wages - Employees	7,119	11,054	3,935	55.27%	
2	703.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%	
3	704.1-.6	Employee Pensions & Benefits	1,706	2,745	1,039	60.90%	
4	710.1-.6	Purchased Sewer	0	0	0	0.00%	
5	711.1-.6	Sludge Removal	10,070	11,400	1,330	13.21%	
6	715.1-.6	Purchased Power	8,788	9,199	411	4.68%	
7	716.1-.6	Fuel for Power Production	0	0	0	0.00%	
8	718.1-.6	Chemicals	10,768	2,461	(8,307)	(77.15%)	
9	720.1-.6	Materials & Supplies	4,114	6,449	2,335	56.76%	
10	731.1-.6	Contractual Services - Eng.	0	0	0	0.00%	
11	732.1-.6	Contractual Services - Acct.	0	0	0	0.00%	
12	733.1-.6	Contractual Services - Legal	0	0	0	0.00%	
13	734.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%	
14	735.1-.6	Contractual Services - Other	1,052	1,728	676	64.26%	
15	741.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%	
16	742.1-.6	Rental of Equipment	26	0	(26)	(100.00%)	
17	750.1-.6	Transportation Expense	656	479	(177)	(26.98%)	
18	756.1-.6	Insurance - Vehicle	0	0	0	0.00%	
19	757.1-.6	Insurance - General Liability	0	0	0	0.00%	
20	758.1-.6	Insurance - Workman's Comp	126	198	72	57.14%	
21	759.1-.6	Insurance - Other	0	0	0	0.00%	
22	760.1-.6	Advertising Expense	0	0	0	0.00%	
23	766.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%	
24	767.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%	
25	770.1-.6	Bad Debt Expense	0	0	0	0.00%	
26	775.1-.6	Miscellaneous Expenses	3,579	3,643	64	1.79%	
27	**TOTAL SEWER O & M EXPENSES**		48,004	49,356	1,352	2.82%	
28	**TOTAL (LESS ACCTS 766 & 767)**		48,004	49,356	1,352	2.82%	

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - CUSTOMER ACCOUNT EXPENSES (.7) - 1995 SEWER

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-8(S)
Page 3 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

Line No.	Account No. and Name		Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount	Difference %
	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
1	701.1-.7	Salaries & Wages - Employees	3,920	3,790	(129)	(3.30%)
2	703.1-.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.7	Employee Pensions & Benefits	940	941	2	0.18%
4	710.1-.7	Purchased Sewer	0	0	0	0.00%
5	711.1-.7	Sludge Removal	0	0	0	0.00%
6	715.1-.7	Purchased Power	15	13	(2)	(11.92%)
7	716.1-.7	Fuel for Power Production	0	0	0	0.00%
8	718.1-.7	Chemicals	0	0	0	0.00%
9	720.1-.7	Materials & Supplies	234	209	(25)	(10.72%)
10	731.1-.7	Contractual Services - Eng.	0	0	0	0.00%
11	732.1-.7	Contractual Services - Acct.	0	0	0	0.00%
12	733.1-.7	Contractual Services - Legal	0	0	0	0.00%
13	734.1-.7	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.7	Contractual Services - Other	0	0	0	0.00%
15	741.1-.7	Rental of Real Building/Real Property	34	0	(34)	(100.00%)
16	742.1-.7	Rental of Equipment	1	0	(1)	(100.00%)
17	750.1-.7	Transportation Expense	96	148	52	54.91%
18	756.1-.7	Insurance - Vehicle	0	0	0	0.00%
19	757.1-.7	Insurance - General Liability	0	0	0	0.00%
20	758.1-.7	Insurance - Workman's Comp	70	68	(2)	(2.81%)
21	759.1-.7	Insurance - Other	0	0	0	0.00%
22	760.1-.7	Advertising Expense	0	0	0	0.00%
23	766.1-.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
24	767.1-.7	Reg. Comm. Exp. - Other	0	0	0	0.00%
25	770.1-.7	Bad Debt Expense	298	515	217	73.07%
26	775.1-.7	Miscellaneous Expenses	280	1,292	1,013	362.27%
27	**TOTAL SEWER O & M EXPENSES**		5,888	6,977	1,091	18.53%
28	**TOTAL (LESS ACCTS 766 & 767)**		5,888	6,977	1,091	18.53%

NOTE: See Volume II for variance explanations.

DETAIL COMPARISON OF CURRENT AND PRIOR YEAR FPSC O&M EXPENSES - A&G EXPENSES (.8) - 1995 SEWER

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following comparison of the applicant's current and prior test year O & M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the last 5 years prior to the test year for comparison. Provide an additional schedule, if necessary to explain the differences.

FPSC
Schedule: B-8(S)
Page 4 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

Line No.	Account No. and Name	(1)	(2) Historic Year Ended 12/31/94	(3) Interim Test Year Ended 12/31/95	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %
1	701.1-.8	Salaries & Wages - Employees	9,414	9,949	535	5.69%
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.8	Employee Pensions & Benefits	2,257	2,471	214	9.49%
4	710.1-.8	Purchased Sewer	0	0	0	0.00%
5	711.1-.8	Sludge Removal	0	0	0	0.00%
6	715.1-.8	Purchased Power	156	177	21	13.73%
7	716.1-.8	Fuel for Power Production	0	0	0	0.00%
8	718.1-.8	Chemicals	0	0	0	0.00%
9	720.1-.8	Materials & Supplies	490	473	(17)	(3.45%)
10	731.1-.8	Contractual Services - Eng.	0	79	79	100.00%
11	732.1-.8	Contractual Services - Acct.	407	421	14	3.33%
12	733.1-.8	Contractual Services - Legal	323	254	(69)	(21.46%)
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.8	Contractual Services - Other	1,124	654	(471)	(41.85%)
15	741.1-.8	Rental of Real Building/Real Property	318	376	59	18.49%
16	742.1-.8	Rental of Equipment	22	17	(4)	(20.30%)
17	750.1-.8	Transportation Expense	118	184	66	55.34%
18	756.1-.8	Insurance - Vehicle	267	288	21	7.91%
19	757.1-.8	Insurance - General Liability	612	593	(19)	(3.05%)
20	758.1-.8	Insurance - Workman's Comp	168	178	10	6.22%
21	759.1-.8	Insurance - Other	56	59	3	6.05%
22	760.1-.8	Advertising Expense	66	64	(2)	(2.56%)
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
24	767.1-.8	Reg. Comm. Exp. - Other	217	143	(74)	(34.19%)
25	770.1-.8	Bad Debt Expense	0	0	0	0.00%
26	775.1-.8	Miscellaneous Expenses	3,121	2,919	(202)	(6.46%)
27	**TOTAL SEWER O & M EXPENSES**		19,136	19,300	166	0.87%
28	**TOTAL (LESS ACCTS 766 & 767)**		18,919	19,157	240	1.27%

NOTE: See Volume II for variance explanations.

CONTRACTUAL SERVICES - 1995

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

FPSC
Schedule: B-9(S)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
1	See Volume II for detailed support.			

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1995

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

FPSC
Schedule: B-10
Page 1 of 1
Preparer: Ludsen

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	See Volume II, Allocation of 1995 Rate Case Expense for detail.				
2					
3					
4					
5					
6					
7					
8	Estimate Through				
9	[ ] PAA				
10	[x] Commission Hearing				
11					
12	Amortization Period 4 Years				
13	Explanation if different from Section 367.0816, Florida Statutes:				
14					
15	Amortization of Rate Case Expense:		(A) Total	(B) Sewer	
16					
17					
18	Prior Unamortized Rate Case Expense				
19	Marco Island	Docket No. 920655-WS	$134,310		
20	Uniform	Docket No. 920199-WS	840,374		
21	Lehigh	Docket No. 911188-WS	99,988		
22			1,074,672		
23	Current Rate Case Expense				
24					
25	Total Projected Rate Case Expense				
26					
27	Annual Amortization		$373,256	$0	
28					
29	Method of Allocation Between Plants:				
30	Average Number of Customers (Plant Specific)				
31	See Volume II, Allocation of 1995 Rate Case Expense for detail.				
32					

Note: May not cross foot due to rounding.

ANALYSIS OF MAJOR SEWER MAINTENANCE PROJECTS - 1995
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide an analysis of all maintenance projects greater than 2% of the projected test year revenues per system which occurred during the 2 years prior to the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description of the total cost or budgeted amount and how often the project should be repeated.

FPSC
Schedule: B-11(S)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Date	(2) Description	(3) Total Sewer Cost	(4) How often to repeat
		Maintenance projects greater than 2% of test year revenues per system		
1	**See Volume II for detailed support.**			

ALLOCATION OF EXPENSES - 1995

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

FPSC
Schedule: B-12(S)
Page 1 of 1
Preparer: Kimball

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules
1	**Please refer to Volume II for a complete description of allocated items, the allocation percentages,**											
2	**a description of the allocation methods, the amounts allocated and supporting schedules.**											
3												
4	**For rate making purposes, the following are the items which are allocated in this filing:**											
5												
6	A-SCHEDULES (RATE BASE):											
7												
8												
9												

10	Allocated Items	Allocation Basis	Recap Schedules
11			
12	(A) Deferred Taxes	Avg Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-2 (S)
13			
14	(B) General Plant	Average No. of Customers (Total Company)	A-6 (S)
15			
16	(C) General Plant Blanket Additions	Average No. of Customers (Total Company)	A-6 (S)
17			
18	(D) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-10 (S)
19			
20	(E) Unfunded OPEBs	Average No. of Customers (Total Company)	A-17 (S)
21			
22			
23			
24			
25			
26	B-SCHEDULES (INCOME STATEMENT):		
27			
28			
29			

30	Allocated Items	Allocation Basis	Recap Schedules
31			
32	(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-6 (S)
33			
34	(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-6 (S)
35			
36	(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	B-17 (S)
37			
38	(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-6 (S)
39			
40	(E) Property Taxes	Net Taxable Value	B-15 (S)

Note: May not cross foot due to rounding.

SCHEDULE OF NET SEWER DEPRECIATION EXPENSE - 1995
SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-14(S)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S),B-18 (S)
Supporting Schedules: A-6(S),F-Schedules

Line No.	(1)	(2) 1995 Avg. Adj. PIS	(3) DEPRECIATION RATE Life	(4) DEPRECIATION RATE Rate (%)	(5) 1995 DEPRECIATION EXPENSE Per Books	(6) 1995 DEPRECIATION EXPENSE Utility Adjustment	(7) 1995 DEPRECIATION EXPENSE Adjusted Depreciation Expense	(8) 1995 USED & USEFUL DEPRECIATION EXPENSE Non-used and Useful Percentage	(9) 1995 USED & USEFUL DEPRECIATION EXPENSE Non-used and Useful Amount	(10) 1995 USED & USEFUL DEPRECIATION EXPENSE Used and Useful Depreciation Exp.
1	**INTANGIBLE PLANT**									
2	351.1 Organization	2,095	40	2.50%	52	0	52	0.00%	0	52
3	352.1 Franchises	4,869	40	2.50%	122	0	122	0.00%	0	122
4	389.1 Other Plant & Misc. Equipment	81	40	2.50%	2	0	2	0.00%	0	2
5	**COLLECTION PLANT**									
6	353.2 Land & Land Rights	11,032	NA	NA	0	0	0	0.00%	0	0
7	354.2 Structures & Improvements	0	40	2.50%	0	0	0	1.01%	0	0
8	360.2 Collection Sewers - Force	2,295	40	2.50%	57	0	57	1.01%	1	56
9	361.2 Collection Sewers - Gravity	2,017	40	2.50%	50	0	50	1.01%	1	49
10	362.2 Special Collecting	0	40	2.50%	0	0	0	0.00%	0	0
11	363.2 Services to Customers	919	40	2.50%	23	0	23	0.00%	0	23
12	364.2 Flow Measuring Devices	3,318	40	2.50%	83	0	83	0.00%	0	83
13	365.2 Flow Measuring Installation	5	40	2.50%	0	0	0	0.00%	0	0
14	389.2 Other Plant & Misc. Equipment	86	40	2.50%	2	0	2	0.00%	0	2
15	**SYSTEM PUMPING PLANT**									
16	353.3 Land & Land Rights	0	NA	NA	0	0	0	0.00%	0	0
17	354.3 Structures & Improvements	679	40	2.50%	17	0	17	1.01%	0	17
18	370.3 Receiving Wells	521	40	2.50%	13	0	13	1.01%	0	13
19	371.3 Pumping Equipment	19,739	40	2.50%	493	0	493	1.01%	5	488
20	389.3 Other Plant & Misc. Equipment	134	40	2.50%	3	0	3	1.01%	0	3
21	**TREATMENT AND DISPOSAL PLANT**									
22	353.4 Land & Land Rights	954	NA	NA	0	0	0	0.00%	0	0
23	354.4 Structures & Improvements	65,457	40	2.50%	1,636	0	1,636	0.00%	0	1,636
24	380.4 Treatment & Disposal	100,482	40	2.50%	2,512	0	2,512	0.00%	0	2,512
25	381.4 Plant Sewers	13,955	40	2.50%	349	0	349	0.00%	0	349
26	382.4 Outfall Sewer Lines	1,250	40	2.50%	31	0	31	0.00%	0	31
27	389.4 Other Plant & Misc. Equipment	554	40	2.50%	14	0	14	0.00%	0	14
28	**GENERAL PLANT**									
29	353.5 Land & Land Rights	1,113	NA	NA	0	0	0	0.00%	0	0
30	354.5 Structures & Improvements	10,517	40	2.50%	263	0	263	0.00%	0	263
31	390.5 Office Furniture & Equipment	6,488	15	6.67%	433	0	433	0.00%	0	433
32	390.51 Computer Equipment	15,717	6	16.67%	2,620	0	2,620	0.00%	0	2,620
33	391.5 Transportation Equipment	9,388	6	16.67%	1,565	0	1,565	0.00%	0	1,565
34	392.5 Stores Equipment	100	18	5.56%	6	0	6	0.00%	0	6
35	393.5 Tools, Shop & Garage Equipment	3,561	16	6.25%	223	0	223	0.00%	0	223
36	394.5 Laboratory Equipment	2,153	15	6.67%	144	0	144	0.00%	0	144
37	395.5 Power Operated Equipment	3,417	12	8.33%	285	0	285	0.00%	0	285
38	396.5 Communication Equipment	1,772	10	10.00%	177	0	177	0.00%	0	177
39	397.5 Miscellaneous Equipment	830	15	6.67%	55	0	55	0.00%	0	55
40	398.5 Other Tangible Plant	659	10	10.00%	66	0	66	0.00%	0	66
41	**INTANGIBLE PLANT**	7,045		2.50%	176	0	176	0.00%	0	176
42	**COLLECTION PLANT**	19,653		1.10%	216	0	216	0.93%	2	214
43	**SYSTEM PUMPING PLANT**	21,073		2.50%	527	0	527	0.95%	5	522
44	**TREATMENT AND DISPOSAL PLANT**	182,652		2.49%	4,542	0	4,542	0.00%	0	4,542
45	**GENERAL PLANT**	55,714		10.47%	5,836	0	5,836	0.00%	0	5,836
46	**TOTAL DEPRECIATION EXPENSE**	286,136		3.95%	11,297	0	11,297	0.06%	7	11,290
47	**LESS: AMORTIZATION OF CIAC**				0	0	0		0	0
48	**NET DEPRECIATION EXPENSE - SEWER**				11,297	0	11,297		7	11,290

Column:
(2) from Schedule A-6, page 1, column 11
(8) from F Schedules

Note: May not cross foot due to rounding.

SCHEDULE OF NET SEWER DEPRECIATION EXPENSE - 1995
CIAC AMORTIZATION EXPENSE

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-14(S)
Page 2 of 3
Preparer: Kimball
Recap Schedules: B-14(S)1/3
Supporting Schedules: A-12(S), B-14(S)3/3

Line No.	(1) SEWER CIAC Classifications	(2) 1995 Avg. Adj. CIAC Balance	(3) CIAC Amort. Composite Rate	(4) 1995 CIAC AMORTIZATION EXPENSE Per Books	(5) Utility Adjustment	(6) Utility Adjusted CIAC Amort.	(7) 1995 USED & USEFUL CIAC AMORTIZATION EXPENSE Composite Non-used and Useful Percentage	(8) Non-used and Useful Amount	(9) Used and Useful CIAC Amort.
1	Plant Capacity Fees	0	2.50%	0	0	0	0.00%	0	0
2	Line/Main Extension Fees	0	2.50%	0	0	0	0.00%	0	0
3	Contributed Lines	0	2.50%	0	0	0	0.93%	0	0
4	Contributed Property Other Than Lines	0	2.50%	0	0	0	0.95%	0	0
5	Service Installation Fees	0	2.50%	0	0	0	0.00%	0	0
6	**TOTAL SEWER CIAC AMORT. EXPENSE**	0		0	0	0		0	0

Column:
(2) is from A-12(S)
(3) is from B-14 (page 3 of 3)
(7) is from B- 14 (page 1 of 3)

Notes:
1) The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-14 (S) (Page 1 of 3)

SCHEDULE OF NET SEWER DEPRECIATION EXPENSE - 1995
COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-14(S)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-14(S)1/3,2/3
Supporting Schedules: A-6(S)

Line No.	(1) SEWER CIAC Classifications and Associated Plant Accounts	(2) 1995 COMPOSITE CIAC AMORTIZATION RATE Average Adjusted UPIS	(3) Average Adjusted Dep. Exp.	(4) Composite CIAC Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	364.2 Flow Measuring Devices	3,318	83	2.50%
3	365.2 Flow Measuring Installation	5	0	2.50%
4	354.4 Structures & Improvements	65,457	1,636	2.50%
5	380.4 Treatment & Disposal	100,482	2,512	2.50%
6	381.4 Plant Sewers	13,955	349	2.50%
7	382.4 Outfall Sewer Lines	1,250	31	2.50%
8	389.4 Other Plant & Misc. Equipment	554	14	2.50%
9	**COMPOSITE RATE**	185,021	4,626	2.50%
10	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
11	354.2 Structures & Improvements	0	0	0.00%
12	360.2 Collection Sewers - Force	2,295	57	2.50%
13	361.2 Collection Sewers - Gravity	2,017	50	2.50%
14	362.2 Special Collecting	0	0	0.00%
15	389.2 Other Plant & Misc. Equipment	66	2	2.50%
16	354.3 Structures & Improvements	679	17	2.50%
17	370.3 Receiving Wells	521	13	2.50%
18	371.3 Pumping Equipment	19,739	493	2.50%
19	389.3 Other Plant & Misc. Equipment	134	3	2.50%
20	**COMPOSITE RATE**	25,451	636	2.50%
21	***SERVICE INSTALLATION FEES:***			
22	363.2 Services to Customers	919	23	2.50%
23	**COMPOSITE RATE**	919	23	2.50%
24	**OTHERS: (Weighted Average of Above Rates):**			
25	Plant Capacity Fees (Line 9)	185,021	4,626	2.50%
26	Line/Main Extension Fees & Contributed Lines (Line 20)	25,451	636	2.50%
27	Service Installation Fees (Line 23)	919	23	2.50%
28	**COMPOSITE RATE**	211,391	5,285	2.50%

Column:
(2) is From Schedule B-14(S), page 1, column 2.
(3) is From Schedule B-14(S), page 1, column 7.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER TAXES OTHER THAN INCOME - 1995
UNDER PRESENT INCOME

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (S)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(S)

	(1)	(2)	(3)	(4)	(5)	(6)
		1995 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	1,917	0	1,917	B-4(S)	
2	**PAYROLL TAXES: (8.0%)**	1,983	0	1,983	B-6(S)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL**	1,983	0	1,983		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	3,533	0	3,533		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	3,533	0	3,533		
10	Non-used & Useful Percent			0.09%	A-6(S)7/7	
11	Non-used & Useful Amount		(3)	(3)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	3,533	(3)	3,530		
13	**OTHER:**	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	**TOTAL**	0	0	0		
18	**TOTAL TAXES OTHER (PRESENT INCOME)**	7,434	(3)	7,431		B-2(S)1/3,2/3

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

SCHEDULE OF SEWER INCOME TAXES - 1995
UNDER PRESENT INCOME

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

FPSC
Schedule: B-17(S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S)

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	42,600	0	42,600	B-4(S)
3	Less:				
4	O & M Expenses	75,633	0	75,633	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	11,290	0	11,290	B-14(S)
6	Amortization	0	0	0	B-18(S), A-21(S)
7	Taxes Other Than Income	7,434	(3)	7,431	B-15(S)
8	Pre-Tax Operating Expenses	94,357	(3)	94,354	
9	**PRE-TAX OPERATING INCOME**	(51,757)	3	(51,754)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(51,757)	3	(51,754)	
12	Less:				
13	Interest Expense:				
14	Rate Base	224,205	0	224,205	A-2(S)
15	*Weighted Average Cost of Debt*	5.05%	5.05%	5.05%	D-1(S)
16	Total Interest Expense	11,322	0	11,322	C-3
17	Net Taxable Income (L11 - L16)	(63,079)	3	(63,076)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-2(S)3/3
19	Subtotal Income Taxes (L17 x L18)	(24,333)	1	(24,332)	
20	Less:				
21	Parent Debt Adjustment	429	0	429	C-1(S)
22	Investment Tax Credit	68	0	68	C-7(S)
23	**TOTAL INCOME TAXES**	(24,830)	1	(24,829)	

SCHEDULE OF SEWER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1995

Company: SSU / Hillsborough / Valrico Hills
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [ ] Non FPSC [x]

Explanation: Provide a schedule that shows the calculation of the acquisition adjustment amortization expense for the test year.

FPSC
Schedule: B-18 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedule: B-2 (S)

	(1)	(2)	(3)	(4)	(5)	(6)
		ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Average Adjusted Acquisition Adjustment Balance	0			A-20 (S)	
2	Last Authorized Amortization Rate	2.50%				
3	Total Amortization Expense	0	0	0		A-20 (S)
4	Less: Non-Used & Useful Amort. Exp.	0	0	0	From Below	
5	**NET AMORTIZATION EXPENSE**	0	0	0		B-2 (S)

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

		1995 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Adjusted Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
6	Total Amortization Expense	0	0	0	From Above	
7	Composite Non-Used & Useful Depreciation Expense (%)	0.06%	0.00%	0.06%	B-14 (S)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above